

INDIANA

Comprehensive Annual Financial Report
For Fiscal Year Ended June 30, 2012

Mitchell E. Daniels, Jr., Governor



Prepared by the Office of
Indiana Auditor of State

Tim Berry

Room 240 State House
200 West Washington St.
Indianapolis, IN 46204

FILED
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STATE OF INDIANA

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Mitchell E. Daniels, Jr., Governor



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We extend special thanks to Stacey Halvorsen, CPA, and all employees of State agencies throughout Indiana. Your cooperation and assistance in the preparation of this Comprehensive Annual Financial Report has been invaluable.

Please visit our web site at www.in.gov/auditor/

Elected Indiana's 54th State Auditor in November of 2006, taking office January 1, 2007, Tim Berry serves as the Chief Financial Officer for the State of Indiana. Auditor Berry is a committed fiscal conservative who keeps taxpayers first in recognizing that they deserve a government that is equipped to do more with less. As Allen County treasurer, Berry cut budget expenditures to the lowest cost per capita of any Treasurer in Indiana. During his tenure as State Treasurer, Tim returned 12% of his budget appropriation back to the state general fund. Since taking office as State Auditor, he has cut office expenditures 17% to levels consistent with year 2000 spending.

Under the leadership of Tim Berry, in late fall of 2009 Indiana successfully implemented a fully integrated financial system – the first of its kind for all of Indiana government, providing more efficient and transparent government. Additionally, Indiana's annual financial reports have received the Certificate of Achievement for Excellence in Financial Reporting – the highest standard available - from the Government Finance Officers Association each year of Berry's tenure as State Auditor. Berry's initiatives in financial education and literacy have earned him recognition from the National Association of Government Defined Contribution plans. During his inauguration speech Berry said, "As Auditor we won't often make headlines, but we will continue to listen – continue to lead – continue to make a difference for all Hoosiers". This system transformed the ability of the public to see how their money is being spent through the Indiana Transparency Portal, which can be found at www.in.gov/itp. People can view items as diverse as employee salaries and local government financial records.

Prior to his election as State Auditor, Tim served two terms as Indiana's Treasurer. In that role, Berry earned a record \$1.7 billion for Hoosier taxpayers through the prudent investment of state dollars. Berry led the effort to obtain favorable legislation providing tax incentives for families saving for college through the CollegeChoice 529 plan. Through this 20% tax credit on contributions, more families will be financially prepared to meet the cost of higher education. Through his leadership as chair of the Wireless 911 Advisory Board, Indiana was recognized as a national leader for wireless 911 network technology.

Tim Berry's leadership has been recognized by many in Indiana and across the country. Berry was awarded the 2005 Jesse Unruh award, given to the nation's most outstanding state treasurer. Additionally, he was presented the 2003 Presidential Award of Excellence by the Association of Public Safety Officials, and the recipient of the American Heart Association's "Heartsaver Award". Berry served as President of the National Association of State Treasurers and Chair of the National College Savings Plans Network. His efforts led to recognition by the State of Israel Bonds in 2003 and the Indianapolis Business Journal recognized Tim with their "40 under 40" designation in 2000.



Tim Berry
Indiana Auditor of State

Tim and his wife Kim are both Fort Wayne natives and the parents of two sons, Ian, a student at Cathedral High School, and Colin, a 6th grader in the Lawrence Township school district. Kim serves as the executive director of the state chapter of the Juvenile Diabetes Research Foundation. Tim holds a degree in Business Administration from Bowling Green State University, and a MBA from Indiana University. A “hockey dad and lacrosse coach”, Tim is active in many organizations within the community.

AUDITORS OF STATE Of THE STATE OF INDIANA

Term	Name	Politics
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 G. 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. Millis	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
1986-1994	Ann G. DeVore	Republican
1994-1998	Morris Wooden	Republican
1999-2006	Connie K. Nass	Republican
2007-	Tim Berry	Republican

STATE OF INDIANA

Comprehensive Annual Financial Report For the Year Ended June 30, 2012

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INTRODUCTORY SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Photo provided by the Indiana Adjutant General's Office. U.S. Army photo by Sgt. John Crosby.



An Indiana National Guard UH-60 Black Hawk helicopter lands at Indiana Joint Force Headquarters, Indianapolis for the seventh annual Blue Star Salute held there, Saturday, June 16, 2012.





AUDITOR OF STATE

Tim Berry

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December 21, 2012

Governor,
Members of the General Assembly,
Citizens of the State of Indiana:

We are proud to present the Comprehensive Annual Financial Report (CAFR) for the State of Indiana's fiscal year ended June 30, 2012.

This Comprehensive Annual Financial Report has been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as prescribed in pronouncements by the Governmental Accounting Standards Board. While management remains primarily and ultimately responsible for the contents and presentation of this report, responsibility for both the accuracy of the data presented and completeness and fairness of the presentation rests with the State agencies that provide the data and are obligated to verify postings. We believe the information set forth in this report is accurate in all aspects and is presented in a manner designed to set forth the financial position and results of operations of the State as measured by the financial activity of its various funds.

State statute requires an annual audit by the Indiana State Board of Accounts. The Board is considered by federal and State government to be independent auditors. The Independent Auditor's Report on the financial statements is included in the financial section of this report and in the Statewide Single Audit Report of the State of Indiana.

The State is responsible for ensuring that an adequate internal control structure is in place to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized user disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires management to make estimates and judgments.

This internal control structure is subject to periodic evaluation by management and internal audit staff of the various State agencies. As part of the Single Audit, tests are made to determine the adequacy of the internal control structure related to federal financial assistance programs, as well as to determine that the State of Indiana has complied with applicable laws and regulations.

The State has adopted GASB Statement No. 34 as required by Generally Accepted Accounting Principles. GASB 34 provides for two types of statements, government-wide and fund statements. The government-wide statements are very similar to the private sector's statements, using the full accrual basis of accounting and the economic resources measurement focus. The governmental funds financial statements use the modified accrual basis of accounting and the current financial resources measurement focus. In the government-wide statements, infrastructure (roads, bridges, dams) has been capitalized. Capital assets, except for infrastructure using the modified approach, are depreciated like the private sector.

GASB Statement No. 34 provides for the presentation of Management's Discussion and Analysis (MD&A) in the Financial Section. The MD&A introduces the basic financial statements and provides an analytical overview of the government's financial activities. It is presented before the basic financial statements. We encourage you to read it to get an in-depth analysis of the State of Indiana's finances.

Profile of the Government

Located in America's heartland in the Midwest, Indiana is a leading manufacturing state and a major agricultural producer. The latest U.S. Census Bureau estimate places Indiana's population at 6,516,922 which makes Indiana the nation's 15th largest State. The State is 78.4% urban and 21.6% rural. The five largest cities are Indianapolis, the capital, Fort Wayne, Evansville, South Bend and Carmel.

Indiana became the 19th State of the Union on December 11, 1816. The State Constitution establishes the government in three separate departments: legislative, executive including administrative, and judicial. The legislative power of the State is vested in the Indiana General Assembly, which consists of a 100 member House of Representatives and a 50 member Senate. The Indiana General Assembly has the power to enact laws which are not prohibited by the State Constitution and not in conflict with Federal laws and powers. The executive power of the State is vested with the Governor. The State Constitution and legislation establish the following Statewide elected administrative officials: Lieutenant Governor, Auditor of State, Secretary of State, Treasurer of State, Attorney General, and the Superintendent of Public Instruction. The judicial power of the State is vested in one Supreme Court consisting of five justices, one Court of Appeals consisting of 15 judges, 313 Trial Courts (including Circuit Courts), and one Tax Court.

The State government provides a wide range of services to the citizens of Indiana, including education, transportation, public health, public safety, welfare, conservation, and economic development.

This report includes the financial activities and balances of the State of Indiana and its component units. The component units are legally separate entities for which the State of Indiana has financial responsibility and include State funded colleges and universities, and other legally separate entities that provide services and benefits to local governments and the citizens of the State of Indiana. More information on the financial reporting entity can be found in Note I(A) in the notes to the financial statements.

The Indiana General Assembly meets every other year to adopt a biennial budget, which is submitted by the Governor. The General Assembly enacts the budget through passage of specific appropriations, the sum of which may not exceed estimated funding sources. Budgetary control is exercised in that agencies of the State may only expend appropriations as allotted by the Budget Agency or other statutory authority. The State Board of Finance, which consists of the Governor, Auditor of State, and Treasurer of State, is empowered to transfer appropriations from one agency of the State to another, with the exception of trust funds. The State Budget Agency may transfer, assign and reassign appropriations made for one specific purpose to another use or purpose within the same agency.

Factors Affecting Economic and Financial Conditions

The information presented in the financial statements is better understood within the context of the specific environment within which the State of Indiana operates. The following describes that environment.

Local Economy

With a 2010 Gross Domestic Product of \$278.1 billion, Indiana's economy ranked 17th largest in the U.S. in terms of the value of goods and services. In 2010, Indiana ranked 1st among the fifty states in terms of gross domestic product from primary metals production. Indiana also ranked 2nd in gross domestic product from motor vehicle manufacturing, 4th in chemical manufacturing, 8th in the value of fabricated metal products, and 9th in the production of manufacturing machinery. According to published U.S. Bureau of Economic Analysis data, Indiana ranked 6th in 2010 in terms of gross domestic product from manufactured goods.

In 2010, the manufacturing sector accounted for 16.4% of the jobs in Indiana compared to 20.3% in 2002 (2002 figure as revised by BLS in January, 2012). The share of employment accounted for by the health care and social services sector increased from 10.2% in 2002 (2002 figure as revised by BLS in January, 2012) to 12.6% in 2011. Between 2007 and 2011, per capita personal income increased at an average annual rate of 1.6%. In 2011, the State's unemployment rate averaged 9.0%.

Cash Management and Investments

Cash temporarily idle during the year was invested in deposit accounts, obligations of the U.S. Treasury and U.S. Agencies, money market mutual funds, and repurchase agreements. The pension trust funds' portfolios include other investments as outlined in Note I(E)(1) in the notes to the financial statements. The average yield on the General Fund's investments, except for the pension trust funds, was 0.15%. The State's investment policy is to minimize credit and market risks while maintaining sufficient liquidity and earning a competitive yield on its portfolio. Deposits are insured by federal and State depository insurance.

Debt Administration

The commissions and authorities, some of which are included as component units in the financial reporting entity of the State of Indiana, issue bonds for some of the State's capital needs. All of the bond issues are revenue bonds associated with specific State component units. The total of long-term revenue bonds and notes outstanding, net of amortized discounts, is \$12.2 billion at June 30, 2012.

Financial Policies

In 2005, Governor Daniels created the Office of Management and Budget (OMB) as an umbrella organization to better coordinate the State's financial policies. The OMB consists of the Department of Government Efficiency and Financial Planning, the Department of Local Government Finance, the Department of Revenue, the State Board of Accounts, the State Budget Agency, the Indiana Public Retirement System, and the Indiana Finance Authority.

In June 2012, Indiana closed the books with \$2.155 billion in reserves, and a balanced budget in both FY 2012 and FY 2013. Reducing general fund spending has enabled Indiana to not only maintain a prudent level of reserves, but also repay debts to local government, schools, and universities, which at their peak in FY 2005, totaled over \$750 million. One-time revenues, such as those generated by the Tax Amnesty program several years ago, have been used to repay one-time debt rather than being built into revenue forecasts to support on-going expenditures.

Indiana is one of nine states that has the highest credit rating assigned by all three independent credit rating agencies: Fitch, Moody's, and Standard & Poor's Ratings Service (S&P).

At the time of the upgrade by S&P, their report noted that the administration has made significant financial management changes and strengthened budgeting practices. S&P cited four areas in issuing the AAA credit rating: a stable and diversifying economic base despite continued manufacturing concentration, a conservative biennial budget that will add to the fund balance by the end of the biennium, property tax reform that has clarified the state's financial responsibilities, and low overall debt levels.

Long-Term Financial Planning

The Indiana Finance Authority is charged with developing, implementing, maintaining and monitoring a debt management plan for all non-conduit debt or debt-related obligations issued by State Issuers. This plan is intended to provide guidance in the structuring, sale, monitoring, and post-issuance compliance for all State-related debt.

The State of Indiana launched a new statewide accounting system in September 2009. The transition to the new system included a significant enhancement of internal controls, the implementation of a uniform chart of accounts, and the conversion of all financial data from the prior system into the new system. In addition to a successful go-live in September 2009, the state completed an upgrade in the spring of 2012 and again had a timely closing of the books in July 2012.

The OMB continues to make modifications and improvements to the capital budgeting process to provide a more comprehensive analysis of the State's capital assets and corresponding budgetary needs to maintain existing infrastructure. Comprehensive, 10-year master plans are being developed and/or updated for all

State facilities that consist of detailed information on each facility, including use, square footage, systems information, replacement reserve schedules, preventive maintenance, renovations, new construction, and how all of this aligns with available resources.

In 2008, the Pew Center on the States and *Governing* magazine released a report from the Government Performance Project assessing the quality of management in the 50 states. In this report, Indiana was highlighted as having “moved into fiscal balance by going beyond one-time budget fixes” and for having a four-year horizon to make fiscal decisions.

Major Initiatives

K-12 Education – In 2008, Governor Daniels and the Indiana General Assembly passed sweeping property tax reform in HEA 1001. Part of this reform included the assumption by the State’s general fund of the share of tuition support previously paid by local property tax dollars. Beginning January 2009, the State assumed 100% of K-12 tuition support, allowing school corporations to receive payments monthly and without delay.

HEA 1189 (2012) established a new charter school startup grant to new charter schools beginning in FY 2013. The program allows new charter schools to begin receiving tuition support funding for July through December of their opening year, rather than waiting for the next school funding formula in January or taking out a common school fund loan for the first six months to cover operational expenses.

HEA 1001 (2011), as modified by HEA 1189 (2012), provided a 0.24% increase in tuition support funding from FY 2011 to FY 2012 and a 0.74% increase from FY 2012 to FY 2013. Governor Daniels and the 2012 Indiana General Assembly further enhanced Indiana’s full day kindergarten program through HEA 1376 (2012), specifying that school corporations would receive \$2,400 per full day kindergarten student in addition to funding already providing through tuition support for half of the day. The additional funding per student more than doubles the FY 2012 full day kindergarten appropriation for an estimated increase of more than \$108 million in FY 2013. HEA 1001 (2011) also included \$6 million in FY 2012 and \$9 million in FY 2013 for Performance Awards for Teachers.

Higher Education – Indiana continued its commitment to Higher Education through annual increases in student financial aid related funding. Appropriations for state aid to students attending public and private colleges and universities, provided through the State Student Assistance Commission for Indiana, increased 2.3% in FY 2012 to \$275 million. Higher Education non-capital funding for FY 2012 totaled \$1,269 million.

HEA 1001 (2011) did not authorize any new higher education capital projects. The General Assembly did not appropriate debt service funds for any project that had not been reviewed by the State Budget Committee on or before April 15, 2011. Therefore, no fee replaced projects were approved by the State Budget Committee during FY 2012.

Public Safety – In FY 2012, the Indiana Department of Correction (IDOC) continued to improve its operational efficiency and reduce operating costs. In addition, the IDOC ramped up its Juvenile Transition program allowing more juvenile offenders to be treated outside the walls of confinement in a setting most suitable for their care. These steps contributed to a slowing in the growth of the offender population that resulted primarily from a decrease in the number of D felons sentenced to the IDOC following intense discussions about the need for sentencing reform.

In 2011, the Indiana General Assembly moved the Department of Toxicology out from under Indiana University (IU) and established the Indiana State Department of Toxicology as a new state agency. After a transitional period, the final termination of IU oversight occurred in January 2012. The Department continues to be responsible for testing blood samples for alcohol and/or drugs as well as inspection, maintenance, and certification of all breath-testing instruments used throughout the state.

Transportation – Seven years into Governor Daniels’ Major Moves program, Indiana has seen record construction, as the Indiana Department of Transportation (INDOT) is executing the \$12 billion construction

program made possible in part by the lease of the Indiana Toll Road. INDOT is aggressively working to advance as much work as possible from later construction years to take advantage of favorable price conditions. This also helps deliver the benefits of the new highways much earlier, and spurs job creation.

For a fifth consecutive year, State and federal program expenditures for engineering, right-of-way, construction, and maintenance exceeded one billion dollars. Actual FY 2012 expenditures and obligations were slightly more than \$1.6 billion, more than two and a half times the annual amount spent a decade ago.

Conservation and Environment - In FY 2012, the Department of Natural Resources (DNR) continued the largest land conservation initiative in the State's history, the Healthy Rivers Initiative (HRI). The HRI consists of two projects, one within the Wabash River and Sugar Creek floodplain (43,000 acres) and another along the Muscatatuck River known as Muscatatuck Bottoms (25,600 acres). Since the announcement by Governor Daniels in FY 2010, DNR has acquired nearly 9,200 acres along the Muscatatuck River and Wabash River corridors. Land acquisition efforts will continue for years into the future.

Governor Daniels also launched the Bicentennial Nature Trust (BNT) in FY 2012 as a statewide land conservation initiative to celebrate Indiana's upcoming 200th anniversary in much the same way as the first 100 years of statehood were marked in 1916 with establishment of the state park system. Governor Daniels committed \$20 million to help fund BNT and called on individuals, businesses and communities around the state to join the effort.

In 2011, the Indiana General Assembly created the Indiana State Museum and Historic Sites Corporation (Corporation) as a quasi-state agency providing the Corporation with additional fundraising opportunities. The State Museum and Historic Sites were previously divisions within the Department of Natural Resources. The transition was completed in early FY 2012.

Health and Human Services – On February 20, 2012, the Family and Social Services Administration (FSSA) expanded its hybrid welfare modernization system to Marion County, concluding a two year-long process of systematically extending this system statewide. This hybrid system combined updated technology and in-person assistance in order to determine welfare eligibility and to deliver benefits. These system improvements have substantially improved accuracy and timeliness at a time when applications for benefits have increased dramatically. Despite enrollment increasing (in at least one program) from 847,625 in June 2005 to 1,127,015 in June 2012, Indiana has been able to demonstrate improvement in quality and service as positive error rates (those that improperly receive benefits) and negative error rates (those that are improperly denied benefits) both remained below the national average in federal fiscal year 2011.

As of June 30, 2012, Medicaid enrollment was 1,040,512, which excludes the Children's Health Insurance Plan (CHIP), the Healthy Indiana Plan (HIP), and retroactive eligibility. This represents a 16% increase compared to average enrollment of 900,769 in FY 2011.

In its seventh year of operations, the Department of Child Services (DCS) continued the implementation of its practice to place children in the least restrictive, most family-like setting. During FY 2012, DCS further reduced the number of children placed in residential care by 121, from 844 to 723. In addition, DCS increased the use of relative care by 88, from 3,514 to 3,602. This trending is important because research among child-advocate experts has shown that placing children in the least restrictive, most family-like setting produces the best outcomes for children and families and, consequently, is more cost effective.

Since July 1, 2005, DCS has increased the total number of family case manager (FCM) positions by 838, from 792 to 1,632. According to IC 31-25-2-5, enacted in the spring of 2007, DCS is required to ensure that FCM staffing levels are such that each region can maintain 12 active assessments per FCM, or 17 children monitored and supervised in on-going cases per FCM. This 12/17 standard is consistent with the Child Welfare League of America's standards of excellence for services for abused and neglected children and their families. As of June, 2012, 94.4 percent, or 17 of 18 regions, were in compliance with the caseload averages of 12/17. Marion County (Region 10) ended the fiscal year within 7 staff of meeting the

12/17 standard. However, statewide FCM staffing levels were 105.6 percent of the 12/17 standard at the conclusion of FY 2012.

In January 2010, DCS established the Indiana Child Abuse and Neglect Hotline to serve as the centralized reporting channel for all allegations of child abuse or neglect in Indiana. The Hotline is staffed with trained intake specialists and at least one supervisor per shift, 24 hours per day, seven days per week, and 365 days per year. DCS has seen the number of calls reported to the Hotline increase more than 33 percent from 2009 to 2011, up from 109,489 to 146,070 in 2011.

DCS also works with the local counties to administer the Title IV-D child support program. Since federal FY 2005, Indiana has increased the percentage of child support cases paying current collections from 52.8 percent to 60.7 percent in federal FY 2012. DCS also works to reduce the amount of child support which is past due. The percentage of cases paying past due amounts has increased from 58 percent to 67.7 percent since federal FY 2005, exceeding the national average of 62.0 percent.

Economic Development – The Indiana Economic Development Corporation (IEDC) is the State of Indiana's chief economic development agency. The IEDC seeks to bring new job creation and capital investment opportunities to Indiana through competitive company attractions, expansions and consolidations. During FY 2012, the IEDC closed 208 competitive economic development projects. The companies undertaking these projects have committed to invest \$2.71 billion in Indiana and create 18,249 new jobs.

The IEDC uses an aggressive and strategic approach to attract and encourage new business investment and job attraction in Indiana. The IEDC in 2012 has placed emphasis on building the State of Indiana's brand outside of our borders. California, Illinois, New York, and New Jersey have all been targeted through various means in order to raise the awareness of decision-makers about the strength of Indiana's business climate.

While the IEDC has consistently been aggressive in pursuing new economic development opportunities, policies were further enhanced to ensure that state resources are being used as judiciously as possible. In 2004, prior to the establishment of the IEDC, the average incentive cost per new job commitment was \$36,652. That figure fell to \$11,699 per new job commitment in the first year of the Daniels administration and currently stands at \$8,806 per new job commitment based on competitive deals closed in 2012. Along with many pro-investment policies established under Governor Daniels' leadership, thorough cost benefit analysis for each project, and a business-like approach to interacting with client companies, the IEDC has achieved record success in securing new job commitments while maintaining the lowest level of incentives necessary to win the deal.

The IEDC has also developed a comprehensive approach to attracting new international investment and restructured our international presence in FY 2012 in order to generate new leads. To satisfy this goal, the IEDC first examined the historical performance of their international contractors, their capacity, and the market potential around the globe. Then, the IEDC chose which markets were most likely to provide leads and rebalanced their international personnel accordingly. Three agreements with contractors were not renewed in favor of either exiting that market (Australia) or increasing the focus by hiring full-time contractors focused on lead generation (Germany and China).

In addition to aggressively pursuing competitive business development projects, the IEDC is also actively engaged in supporting the growth of Indiana's entrepreneurial sector through the 21st Century Research and Technology Fund. In FY 2012, the 21st Century Fund made investments in five (5) new Indiana technology businesses totaling \$3.45 million and made 7 federal match funding awards through the Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) matching program totaling \$525,000.

Despite these challenging times, 21st Century Fund investments have attracted substantial federal and private sector matching funds on a 3 to 1 basis through which technical and business risks have been managed. The SBIR/STTR program, which provides early-stage proof-of-principle and product prototyping phases, results in a 4 to 1 leveraging of federal funds.

The IEDC's main challenge is to remain competitive in attracting job creation and investment opportunities in an economic climate characterized by a reticence to commence major capital investments. To that end, the IEDC has significantly enhanced market intelligence and lead generation. Additional focus is placed on outbound attraction strategy along four verticals in which Indiana has a competitive advantage: Biotechnology, Automotive, Defense, and Energy. By focusing efforts in those areas in which Indiana has a competitive advantage, the IEDC seeks to maximize return on effort and resources invested in business outreach.

General Government – Legislation creating an Automatic Taxpayer Refund (ATR) was enacted in FY 2011, requiring any reserves greater than 10% of FY 2013 appropriations to be divided equally between various pension plans and a refundable tax credit to eligible taxpayers. The total amount of excess reserves at the end of FY 2012 was \$721.28 million, with \$360.64 million going to specified pension plans and an equal amount set aside for taxpayer refunds. In the initial year of the ATR only, an amount necessary to attain an 80% funded status at June 30, 2012 was directed to the pensions for State Police Officers, Conservation Officers, Prosecutors, and Judges. The amount necessary to bring these plans to an 80% funded status was \$153.8 million, leaving \$206.8 to be transferred to the pre-1996 teachers' pension stabilization fund (in future years, the entire 50% of the excess reserves will be directed towards the pre-1996 teachers' pension). The remaining \$360.64 million will be issued as refundable tax credits to eligible taxpayers on their 2012 tax returns filed beginning January 1, 2013.

The State continues to administer Retirement Medical Benefits accounts, established as Health Reimbursement Arrangements (HRAs), for most employees and elected officials of the State. The purpose of this defined contribution plan is to allow retirees from State government to have a means to assist with the payment of health insurance premiums in retirement. Funding for the program has historically come from 5.74% of State cigarette tax revenues as well as charges to federal and dedicated funds for employees paid from those funds. However, because of historical overfunding of the plan (the funded status on 6/30/10 was 130%), cigarette tax revenues to the fund were statutorily suspended effective July 1, 2011, and will resume on July 1, 2013. Funding for the program in FY 2012 came from charges to federal and dedicated funds for employees paid from those funds, which were deposited directly into the retiree health trust fund, and from an accumulated balance held in the trust fund due to prior overfunding of the plan. The plan remained more than 100% funded at the end of FY 2012. These funds are then credited to each employee's account annually based upon their age. There is also a catch-up provision allowing for additional contributions based upon the number of years of service completed by the qualified retiree who retires prior to June 30, 2017.

Legislation effective in FY 2012 removed employees of the Indiana State Police who did not previously waive coverage under the department's healthcare plan, as well as all Conservation and Excise Officers from eligibility in this defined contribution plan. Accumulated and annual contributions that would have otherwise gone towards Retirement Medical Benefits accounts for these employees were directed instead to trust funds to reduce the Other Post-Employment Benefits (OPEB) unfunded liability attributed to each entity's respective retiree health plans.

Through adjustments to plan design, making annual required contributions, and setting aside assets to prefund retiree healthcare costs, the state's total OPEB liability was reduced from \$524.9 million at the end of FY 2010 to \$383.2 million at the end of FY 2011, and further reduced to \$314.7 million by the end of FY 2012, a reduction of 40% since FY 2010 and the lowest unfunded liability per capita in the nation.

Legislation enacted during FY 2011 effectively merged the administrative and management functions of the State's two retirement systems, the Public Employees Retirement Fund (PERF) and the Teachers Retirement Fund (TRF). Additional legislation effective in FY 2012 further integrated the management of the funds, including the creation of a combined board of trustees. While the individual funds are not comingled, this new entity, branded as the Indiana Public Retirement System (INPRS), has recognized significant savings from combined asset allocation and integrated investment managers for all PERF and TRF funds, as well as from consolidation and increased efficiency in administrative functions.

Awards and Acknowledgements

Certificate of Achievement Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Indiana for its comprehensive annual financial report for the fiscal year ended June 30, 2011. This was the nineteenth consecutive year that the State of Indiana has achieved this prestigious award.

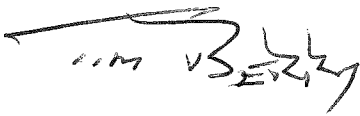
In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

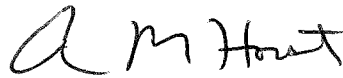
Acknowledgments

We acknowledge the cooperation and assistance of all State agencies in the preparation of this report.

Sincerely,



Tim Berry
Auditor of State
State of Indiana



Adam M. Horst
Director
Office of Management and Budget

Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Indiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

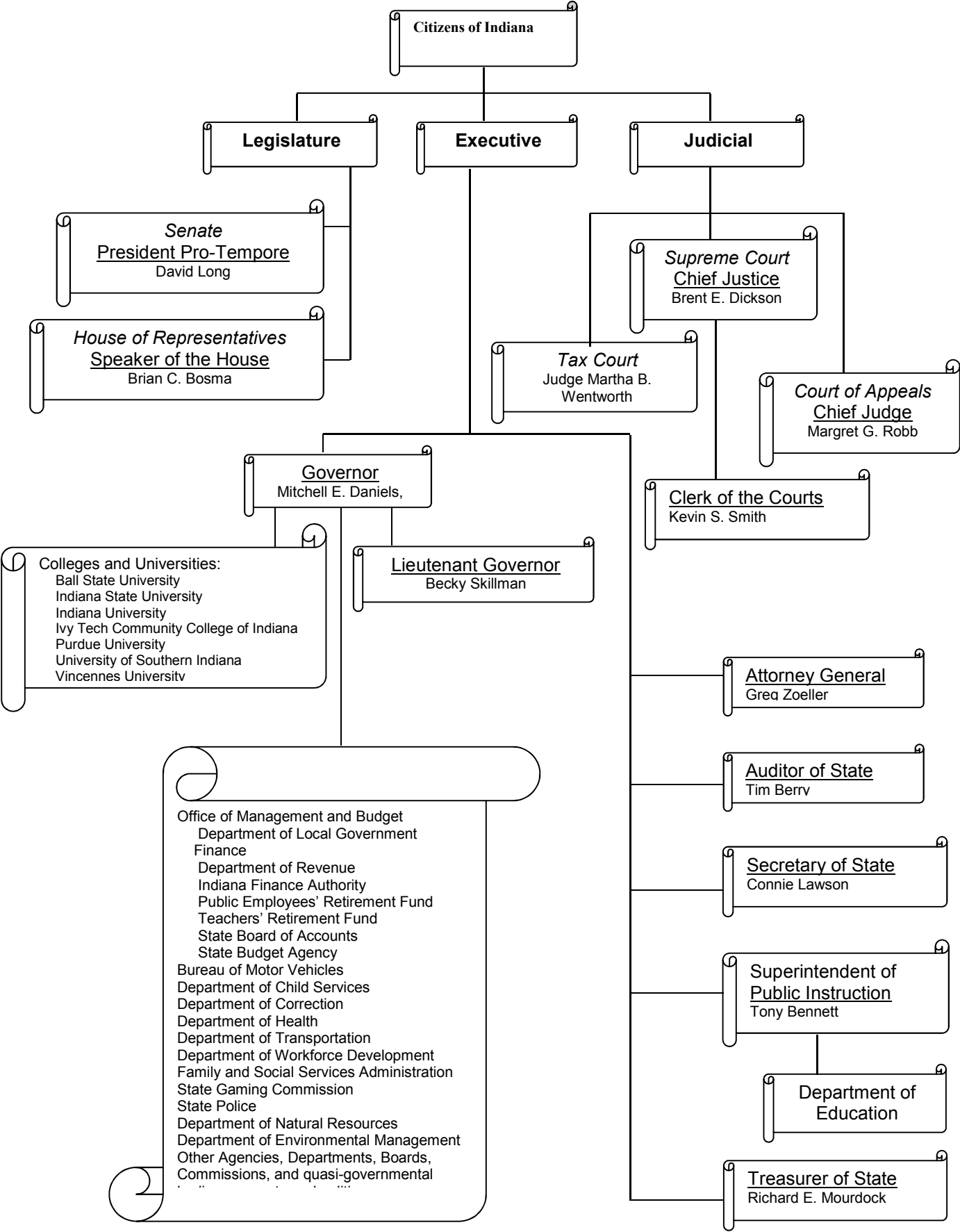


Linda C. Davidson

President

Jeffrey R. Enen

Executive Director





FINANCIAL SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Photo provided by the Indiana Adjutant General's Office.
U.S. Army photo by Sgt. John Crosby.



Indiana National Guard Soldiers of Battery A, 2nd Battalion, 150th Field Artillery Regiment, headquartered in Greencastle, Ind., fire the M777 Howitzer during a live-fire exercise at Camp Atterbury Joint Maneuver Training Center in central Indiana.





STATE OF INDIANA

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INDEPENDENT AUDITOR'S REPORT

TO: The Honorable Mitchell E. Daniels, Jr.
The Members of the General Assembly, and
The Citizens of the State of Indiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana, as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State of Indiana's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the local government investment pool which represent 100% of the assets and revenues of the investment trust fund. We also did not audit certain component units of the State, as discussed in Note I(A), which represent 22.9% of the assets and 3.1% of the revenues of the colleges and universities and 99.6% of the assets and 99% of the revenues of the proprietary discretely presented component units. The financial statements of the investment trust fund and these component units were audited by other auditors whose reports thereon have been furnished to us and, our opinions, insofar as they relate to those units, are based upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Indiana Bond Bank, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, and Indiana Public Retirement System were not audited in accordance with Government Auditing Standards. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for purposes of expressing an opinion on the effectiveness of the State of Indiana's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and

significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note I(A) to the financial statements, the Indiana Housing and Community Development Authority, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association and the Indiana Political Subdivision Risk Management Commission, discretely presented component units, report on a December 31, 2011, year-end.

As discussed in Note IV(G) to the financial statements, the State of Indiana has restated certain beginning fund balances and net assets.

In accordance with Government Auditing Standards, we will also issue our report on our consideration of the State of Indiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedules of Funding Progress for Employee Retirement Systems and Plans and Other Postemployment Benefit Plans, Schedule of Employer Contributions for Other Postemployment Benefits, and Budgetary Information and Comparison Schedule, and the Infrastructure Condition Rating and Needed-to-Actual Information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Indiana's financial statements. The combining and individual nonmajor and discretely presented component unit fund statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor and discretely presented component unit fund statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Indiana's basic financial statements. The introductory and statistical sections are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

STATE BOARD OF ACCOUNTS

State Board of Accounts

December 21, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS



STATE OF INDIANA

Management's Discussion and Analysis

June 30, 2012

The following discussion and analysis of the State of Indiana's financial performance provides an overview of the State's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the transmittal letter at the front of this report and the State's financial statements, which follow this section. Because of prior period adjustments and reclassifications as described in Note IV(G) in the Notes to the Financial Statements, fiscal year (FY) 2011 numbers have been restated.

Financial Highlights

- For FY 2012, on a government-wide basis, the assets of the State of Indiana exceeded its liabilities by \$17.7 billion. This compares with \$17.2 billion for FY 2011, as restated. Of this amount, \$4.7 billion may be used to meet the government's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2.3 billion, or 20.0% of the total general fund expenditures.
- On a government-wide basis for the primary government, the State incurred expenses net of program revenue of \$14.5 billion, which are offset by general revenues totaling \$14.8 billion, giving an increase in net assets of \$0.5 billion.
- General revenue for the primary government decreased by \$0.2 billion, or 1.1%, from FY 2011. The driving force was an increase in the allowance for doubtful accounts percentage for taxes. The State's unemployment rate dropped by 6.5% and sales tax revenues increased by \$154.4 million indicating the Indiana economy continued to recover from the recession.
- The State of Indiana closed FY 2012 with \$2.2 billion in total reserves. This resulted in the distribution of more than \$360 million to various pension funds and an Automatic Taxpayer Refund of an equal amount.
- In FY 2010 and FY 2011, states raised taxes by more than \$30 billion according to the National Association of State Budget Officers. While other states raised taxes, Indiana provided Hoosiers with the largest tax cut in state history through more than \$600 million of net property tax relief as well as a phased reduction of the corporate income tax and a phase-out of the inheritance tax.
- According to State Budget Solutions, Indiana had the 3rd lowest debt per capita and the 2nd lowest debt per private sector worker in 2011.
- Indiana is one of only nine states with the top bond rating from all three major credit rating agencies. According to the independent credit rating agency Standard & Poor's Ratings Service (S&P), the rating "reflects the state's continued strong management that has led to the property tax reform that has realigned state and local spending and is not expected to impact the state's long-term financial performance. As well, the state's commitment to attract diverse jobs through its economic development efforts has translated into a shift away from traditional manufacturing employment." The report said the administration has made significant financial management changes and strengthened budgeting practices.

Key Economic Indicators

	<u>Dec. 31, 2011</u>	<u>Dec. 31, 2010</u>	<u>% Change</u>
Total Employed Labor Force	3,189,619	2,814,409	13.3%
Total Goods and Service Employment	2,864,400	2,805,800	2.1%
Service-Providing Employment	2,262,100	2,241,600	0.9%
Goods-Producing Employment	602,300	564,200	6.8%
Unemployment Rate	8.6%	9.2%	-6.5%
Median Household Income	46,438	46,322	0.3%

Sources: Indiana Department of Workforce Development, Bureau of Labor Statistics, and U.S. Census Bureau.

Salaries and benefits for State employees represent approximately 7.9% of governmental fund expenditures. The following table shows a ten year history of the count of full time State employees.

**Full Time State Employees Paid
Through The Auditor of State's Office**

	<u>Governor's Authority</u>	<u>Judiciary</u>	<u>Other Elected Officials</u>	<u>On Disability Leave - In Pay Status</u>	<u>On Disability Leave - Not in Pay Status</u>	<u>Total</u>
2012	28,525	835	1,049	545	349	31,303
2011	28,472	830	1,067	610	351	31,330
2010	29,911	846	1,056	647	341	32,801
2009	31,254	835	1,093	624	358	34,164
2008	32,606	811	1,139	727	339	35,622
2007	31,524	772	1,123	789	313	34,521
2006	31,822	753	1,102	941	279	34,897
2005	34,673	743	1,058	1,077	269	37,820
2004	35,794	756	1,020	1,012	266	38,848
2003	34,909	741	1,003	988	248	37,889

For more information on people paid through the Auditor of State's Office, please read the Statistical Section.

Overview of the Financial Statements

This Financial Section consists of four parts: management's discussion and analysis (this part), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the State. The first two statements are government-wide financial statements that provide both long-term and short-term information about the State's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the State government, reporting the State's operations in more detail than the government-wide statements.

- The governmental fund statements tell how general government services such as public safety, education, and welfare were financed in the short term as well as what remains for future spending.
- Proprietary fund statements offer short and long-term financial information about the activities the government operates like businesses, such as the Unemployment Compensation Fund.
- Fiduciary fund statements provide information about the financial relationships in which the State acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong, such as the retirement plan for the State's employees.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* and *other supplementary information* that further explain and support the information in the financial statements.

Government-wide Financial Statements

The government-wide financial statements report information about the State as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the State's net assets and how they have changed. Net assets, the difference between the State's assets and liabilities, is one way to measure the State's financial health, or position. Over time, increases or decreases in net assets may serve as a useful

indicator of whether the financial position of the State of Indiana is improving or deteriorating. To assess the overall health of the State, additional non-financial factors should be considered, such as changes in the State's tax base, the condition of the State's roads and the State's student population. The government-wide financial statements of the State are divided into three categories:

- **Governmental activities.** Most of the State's basic services are included here, such as the State's roads and bridges, and health and environmental programs. State sales and income taxes and federal grants finance most of these activities.
- **Business-type activities.** The State provides goods and services through these activities that are financed or recovered primarily through fees and user charges. The Unemployment Compensation Fund, the Inns and Concessions Fund, and the Indiana Residual Malpractice Insurance Authority are included here.
- **Discretely Presented Component Units.** These are legally separate discretely presented entities for which the State is financially accountable. These include, among others, the Indiana Finance Authority, the Indiana Bond Bank, the Board for Depositories, the Indiana Housing and Community Development Authority, and colleges and universities that receive State funding.

Fund Financial Statements

The fund financial statements provide more detailed information about the State's most significant funds, not the State as a whole. Funds are accounting devices that the State uses to keep track of specific sources of funding and spending for particular purposes. The State of Indiana uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The State has three kinds of funds: governmental funds, proprietary funds, and fiduciary funds.

1. **Governmental funds.** Most of the State's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer

financial resources that can be spent in the near future to finance the State's programs.

Relationship and Reconciliation. Because the information provided in the governmental funds statements does not encompass the additional long-term focus of the government-wide statements, reconciliation pages are provided. On the page following each governmental fund's financial statement, these reconciliations explain the differences between the government-wide and the fund financial statement. Government-wide statements use full accrual accounting. Revenues are recognized when they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflows and outflows. Governmental fund financial statements use the modified accrual basis of accounting. Revenues are recognized when earned so long as they are collectible within the current period or soon enough afterwards to pay liabilities of the current period. Debt service payments and a number of specific accrued liabilities are recognized as expenditures when payment is due because that is when they are normally liquidated with expendable available financial resources.

Non-current assets such as infrastructure, land, and property, plant and equipment appear on the government-wide statements but not on the governmental fund statements where they are expensed as acquired rather than capitalized. Non-current liabilities such as revenue bonds payable and net pension obligations also appear on the government-wide statements but not on the fund statements. Internal service funds are included as part of the governmental activities in

the government-wide statements but not the governmental fund financial statements because they provide services to the governmental funds.

2. **Proprietary funds.** Services for which the State charges customers a fee are generally reported in proprietary funds. These funds use the economic resources measurement focus and the accrual basis of accounting. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. In fact, the State's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information such as cash flows. The State uses internal service funds (the other type of proprietary fund) to report activities that provide supplies and services for the State's other programs and activities. An example would be the State Employee Health Insurance Fund.
3. **Fiduciary funds.** The State is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The State is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds use the economic resources measurement focus and the accrual basis of accounting. All of the State's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These activities are excluded from the State's government-wide financial statements because the State cannot use these assets to finance its operations.

Financial Analysis of the State as a Whole

Net Assets

The following is condensed from the Statement of Net Assets:

State of Indiana Condensed Schedule of Net Assets (in millions of dollars)						
Primary Government						
	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 11,314.1	\$ 11,336.5	\$ 209.0	\$ 217.9	\$ 11,523.1	\$ 11,554.4
Capital assets	13,360.1	12,573.9	0.1	0.1	13,360.2	12,574.0
Total assets	<u>24,674.2</u>	<u>23,910.4</u>	<u>209.1</u>	<u>218.0</u>	<u>24,883.3</u>	<u>24,128.4</u>
Current liabilities	2,660.8	2,329.6	1,727.0	1,878.9	4,387.8	4,208.5
Long-term liabilities	2,795.2	2,683.4	26.5	29.6	2,821.7	2,713.0
Total liabilities	<u>5,456.0</u>	<u>5,013.0</u>	<u>1,753.5</u>	<u>1,908.5</u>	<u>7,209.5</u>	<u>6,921.5</u>
Net assets:						
Invested in capital assets, net of related debt	12,150.1	11,344.7	0.1	0.1	12,150.2	11,344.8
Restricted	864.3	573.1	-	-	864.3	573.1
Unrestricted	6,203.8	6,979.7	(1,544.5)	(1,690.6)	4,659.3	5,289.1
Total net assets	<u>\$ 19,218.2</u>	<u>\$ 18,897.5</u>	<u>\$ (1,544.4)</u>	<u>\$ (1,690.5)</u>	<u>\$ 17,673.8</u>	<u>\$ 17,207.0</u>

At the end of the current fiscal year, net assets for the primary government were \$17.7 billion as compared to \$17.2 billion in 2011. There was an increase of \$0.5 billion.

Current and other assets decreased by \$31.3 million with decreases in taxes receivable and securities lending collateral making up the bulk of this.

Capital assets increased by \$786.2 million. The principal reason for the increase in capital assets was the increase in land, infrastructure, and construction

in progress at the Indiana Department of Transportation due to the State's Major Moves initiative.

Total liabilities increased by \$288.0 million. This increase is explained principally by an increase in accounts payable for Medicaid claims of \$643.0 million. This increase was offset in a reduction of the amount due to the federal government for unemployment compensation benefits of \$152.0 million and a decrease in securities lending payables of \$142.6 million.

Changes in Net Assets

The following is condensed from the Statement of Activities:

State of Indiana Condensed Schedule of Change in Net Assets (in millions of dollars)						
	Primary Government					
	Governmental Activities Activities		Business-type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Revenues						
Program revenues:						
Charges for services	\$ 2,258.2	\$ 1,471.6	\$ 1,009.9	\$ 1,654.5	\$ 3,268.1	\$ 3,126.1
Operating grants and contributions	11,087.5	10,939.0	1,002.3	1,496.7	12,089.8	12,435.7
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Individual and corporate income taxes	5,411.3	5,781.3	-	-	5,411.3	5,781.3
Sales taxes	6,519.5	6,365.1	-	-	6,519.5	6,365.1
Other	2,903.9	2,840.3	3.8	11.8	2,907.7	2,852.1
Total revenues	28,180.4	27,397.3	2,016.0	3,163.0	30,196.4	30,560.3
Program Expense						
General government	2,642.5	2,261.2	-	-	2,642.5	2,261.2
Public safety	1,352.7	1,357.7	-	-	1,352.7	1,357.7
Health	305.3	344.1	-	-	305.3	344.1
Welfare	11,157.9	9,805.8	-	-	11,157.9	9,805.8
Conservation, culture and development	589.2	530.0	-	-	589.2	530.0
Education	10,277.8	10,367.0	-	-	10,277.8	10,367.0
Transportation	1,535.7	1,748.6	-	-	1,535.7	1,748.6
Interest expense	0.7	0.8	-	-	0.7	0.8
Unemployment compensation fund	-	-	1,844.7	3,217.6	1,844.7	3,217.6
Other	-	-	23.1	23.2	23.1	23.2
Total expenses	27,861.8	26,415.2	1,867.8	3,240.8	29,729.6	29,656.0
Excess (deficiency) before transfers	318.6	982.1	148.2	(77.8)	466.8	904.3
Transfers	2.1	2.6	(2.1)	(2.6)	-	-
Change in net assets	320.7	984.7	146.1	(80.4)	466.8	904.3
Beginning net assets, as restated	18,897.5	17,912.8	(1,690.5)	(1,610.1)	17,207.0	16,302.7
Ending net assets	\$ 19,218.2	\$ 18,897.5	\$ (1,544.4)	\$ (1,690.5)	\$ 17,673.8	\$ 17,207.0

Governmental Activities

Program expenses exceeded program revenues by \$14.5 billion. General revenues and transfers were \$14.8 billion. The increase in net assets was \$0.3 billion, which is 1.1% of total revenues and 1.2% of total expenses.

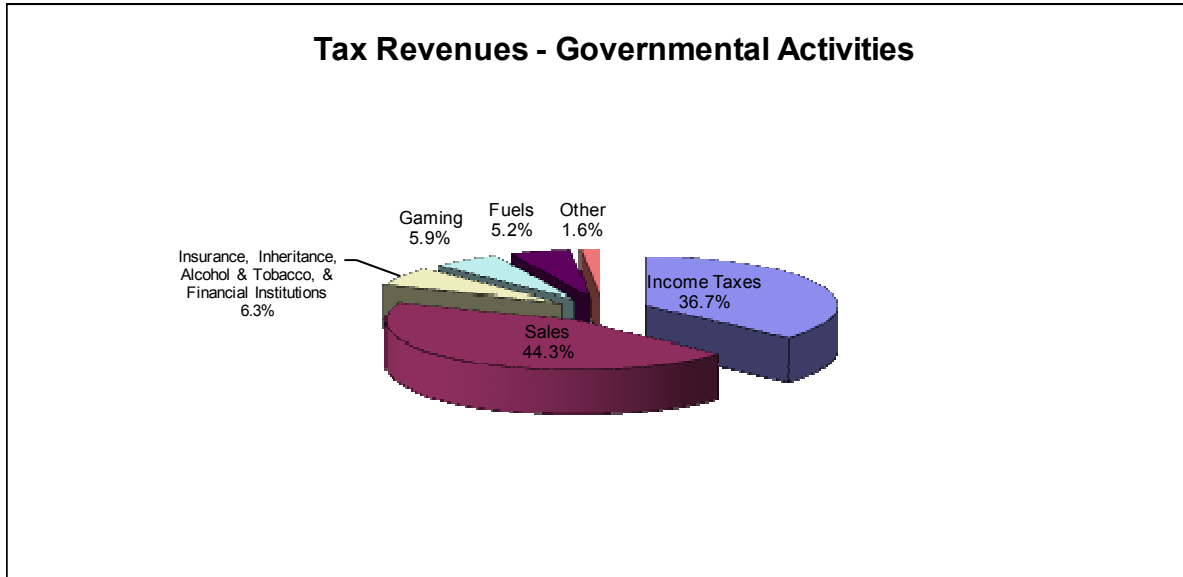
The increase to excess (deficiency) before transfers was \$318.6 million.

Revenues increased mainly because of the increase in program revenues from charges for services (PR-CS) of \$786.6 million. Medicaid PR-CS revenues increased from a new hospital assessment fee which

generated \$554.0 million and from an increase to the accrual to recognize accounts receivable of \$139.1 million. Also contributing to the increase in revenues was the increase in sales tax revenues of \$154.4 million.

Expenses increased by \$1.4 billion or 5.5%. Although General Government expenses increased by \$381.3 million, these expenses represent just 62% of the fiscal year 2009 level. Welfare expenses increased by \$1.4 billion due to increases in Medicaid assistance.

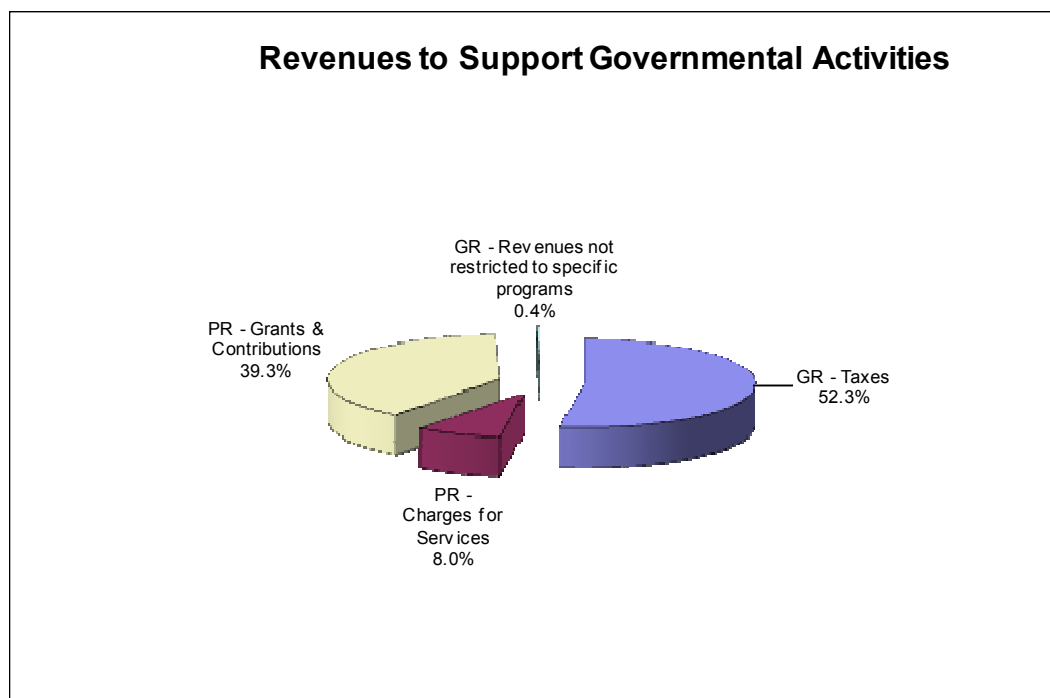
Tax revenues for governmental activities were broken down as follows:



Tax revenues of \$14.7 billion represent 52.3% of total revenues for governmental activities. This compares to \$14.9 billion in FY 2011 or 54.5% of total revenues in FY 2011. Program revenues accounted for \$13.3 billion or 47.4% of total revenues. In FY 2011, program revenues accounted for \$12.4 billion or 45.3% of total revenues. General revenues other than tax revenues were \$106.4 million or 0.4% of

total revenues. Of this \$16.3 million was investment earnings. This compares to 2011, when general revenues other than taxes were \$57.8 million or 0.2% of total revenues and \$22.5 million was investment earnings. Investment earnings decreased by \$6.2 million from FY 2011 to FY 2012 or 27.6% due to lower interest rates.

Total revenues for governmental activities were broken down as follows:



PR = program revenues
GR = general revenues

Total revenues were 101.1% of expenses which was a decrease from 103.7% in FY 2011. Total revenues increased 2.9% from \$27.4 billion in FY 2011 to \$28.2 billion in FY 2012. Expenses grew 5.5% from \$26.4 billion in FY 2011 to \$27.9 billion in FY 2012.

The largest portion of the State's expenses is for Welfare, which is \$11.2 billion, or 40.0% of total expenses. This compares with \$9.8 billion, or 37.1% of total expenses in FY 2011. The change in expenses was an increase of \$1.4 billion or 13.8%. \$2.7 billion of Welfare expenses in FY 2012 were funded from general revenues.

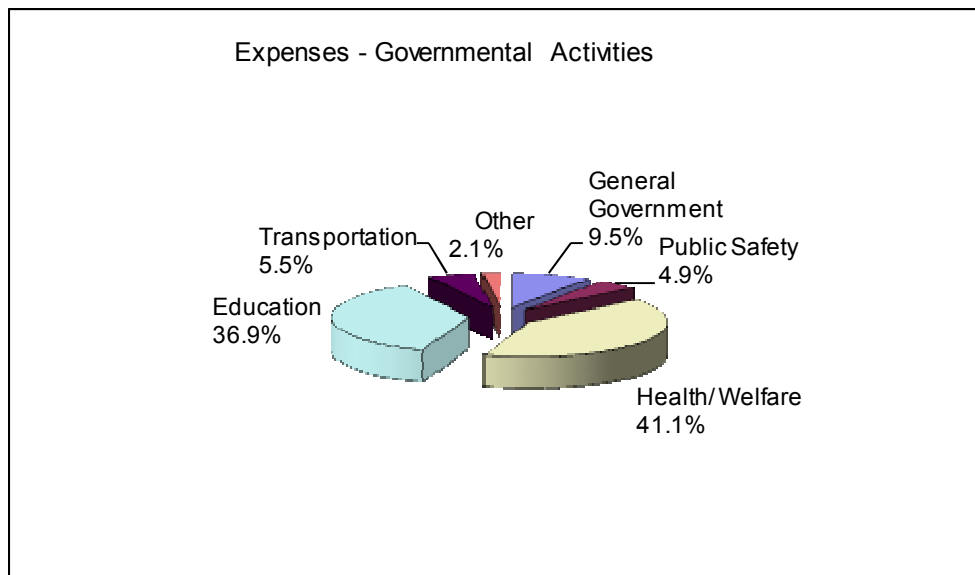
Some of the major expenses were Medicaid assistance, \$7.2 billion, the federal food stamp program in the U.S. Department of Agriculture Fund, \$1.5 billion, and the U.S. Department of Health and Human Services Fund, \$1.3 billion.

Education comprises 36.9%, or \$10.3 billion of the State's expenses. In FY 2011, Education accounted for 39.2%, or \$10.4 billion, of expenses. The change in expenses was a decrease of \$0.1 billion, or 0.9%. Some of the major expenses were tuition support,

\$6.3 billion, General Fund appropriations for State colleges and universities, \$1.4 billion, Teachers' Retirement Pension, \$660.1 million, federal grant programs from the U.S. Department of Education Fund, \$633.3 million, federal grant programs from the U.S. Department of Agriculture Fund, \$358.9 million, State Student Assistance Commission, which awards grants and scholarships to Hoosier students, \$287.2 million, full day kindergarten, \$82.0 million, and post-retiree pensions, \$65.3 million.

\$2.6 billion, or 9.5% of expenses, was spent for General Government. General Government comprised \$2.3 billion or 8.6% of expenses in FY 2011. General Government includes local distributions and money for State administration and those functions that serve the State as a whole. Some reasons for the increase were increases in expenditures for pensions, lease payments for state office buildings, and for grants made through the Lieutenant Governor's Office and to component units for housing and urban development projects.

Total expenses for governmental activities were broken down as follows:



Business-type Activities

Business-type activities represent 6.7% of the Primary Government's revenues and 6.3% of the expenses. The Unemployment Compensation Fund accounts for 98.7% of business-type activities' operating revenues and 99.0% of operating expenses. The change in net assets for business-type activities was an increase of \$146.0 million.

The Unemployment Compensation Fund collects employer taxes and the federal share of unemployment compensation. Benefits are paid to eligible individuals and the fund covers general and administrative expenses. Revenue in the fund exceeded benefits and administrative expenses paid

by \$141.2 million. This compares to FY 2011 when this fund's expenses exceeded revenue by \$92.4 million. Employer contributions into the fund decreased by \$0.6 billion, from \$1.6 billion in FY 2011 to \$1.0 billion in FY 2012. Federal revenues into the fund decreased by \$0.5 billion, from \$1.5 billion in FY 2011 to \$1.0 billion in FY 2012. The increase in net assets is due primarily to the decrease in unemployment benefits paid to Hoosiers resulting from an improving economy. The amount due to the federal government also decreased to contribute to the increase in net assets.

Net Cost of Primary Government (in millions)			
	June 30, 2012	June 30, 2011	% Change
Governmental Activities:			
General government	\$ 1,600.7	\$ 1,430.9	11.9%
Public safety	720.4	725.9	-0.8%
Health	53.6	121.0	-55.7%
Welfare	2,654.1	2,207.8	20.2%
Conservation, culture, and development	160.4	96.9	65.5%
Education	9,069.3	8,942.3	1.4%
Transportation	257.0	479.0	-46.3%
Unallocated interest expense	0.7	0.8	-12.5%
Other	-	-	100.0%
Business-type Activities:			
Unemployment Compensation Fund	(141.2)	92.4	-252.8%
Malpractice Insurance Authority	(0.1)	(0.3)	-66.7%
Inns and Concessions	(3.1)	(2.7)	14.8%
TOTAL	\$ 14,371.8	\$ 14,094.0	2.0%

This schedule shows the net expense (revenue) attributable to each function of government. Each function of Indiana government is either self-supporting (a negative number) or requires additional general revenues to cover expenses (a positive number).

Financial Analysis of the State's Funds

The following is an analysis of the State's major governmental funds. Please note that transfers in and transfers out for these funds are explained in much greater detail in note IV(B) in the Notes to the Financial Statements.

General Fund

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund. The fund balance of the General Fund at June 30, 2012 was \$3.4 billion, which is 79.8% of assets. This compares to a fund balance at June 30, 2011 of \$3.0 billion, which was 67.8% of assets. This indicates that the State's financial position in the General Fund increased from the prior year by \$341.6 million. The fund balance of \$3.4 billion is composed of restrictions of \$363.2 million, commitments of \$20.9 million, and assignments of \$652.0 million, leaving an unassigned balance of \$2.3 billion. The restricted amount consists of the State's Rainy Day Fund. For more information on the components of fund balance, see the chart in the Notes to the Financial Statements III(B).

The General Fund's revenues increased 5.4%, or \$0.7 billion, from FY 2011, because of the increase in total tax revenue which included a \$386.0 million (6.2%) increase in sales tax and a \$265.0 million (4.8%) increase in income tax. Sales tax revenues increased 6.2%, from FY 2011. The increase in tax revenues is explained by the continuing recovery in the State's economy.

General Fund expenditures increased \$536.0 million, or 4.8% from FY 2011. Distributions to local units of government were a reason for the increase in expenditures.

The General Fund had transfers in of \$1.4 billion compared to \$1.7 billion in FY 2011. Transfers out were \$3.1 billion and were the same in FY 2011. More detail on these transfers can be found in the Notes to the Financial Statements IV(B).

Overall, the increased position of the General Fund in the amount of \$341.6 million can be attributed to increases in the program revenues of the State.

Public Welfare-Medicaid Assistance Fund

Medicaid is an insurance program for low-income people. It is jointly funded by the Federal government and the State. The Medicaid Assistance Fund

received \$4.9 billion in Federal revenue as compared to \$4.5 billion in FY 2011. State funding comes through the \$2.0 billion of transfers in from the General Fund and was the same in FY 2011. Transfers out were \$177.7 million compared with \$198.3 million in FY 2011. The Fund distributed \$7.2 billion in Medicaid assistance during the year, which is an increase of \$1.3 billion over FY 2011. Hospital rates were increased in FY 2012 in coordination with the hospital assessment fee program accounting for the increase. The change in fund balance increased by \$275.1 million from FY 2011 to FY 2012.

Major Moves Construction Fund

The Major Moves Construction Fund was created in fiscal year 2006 as part of the leasing of the Indiana Toll Road to Cintra-Macquarie, a private company. This fund distributes money received from the Toll Road lease for new constructions and major preservation of highways and bridges throughout Indiana.

The Major Moves Construction Fund transferred \$543.3 million to the State Highway Fund. The fund received \$37.3 million in investment income and made distributions of \$31.8 million to IFA's toll subsidy account and \$10.0 million to the Northwest Indiana Regional Development Authority. The change in fund balance from FY 2011 to FY 2012 was a decline of \$548.1 million.

ARRA of 2009 Fund

The ARRA of 2009 Fund was created in FY 2009 upon the American Recovery and Reinvestment Act of 2009 becoming law on February 17, 2009. The objective for ARRA of 2009 Fund spending is to stimulate the economy and create jobs. The programs that received the largest amount of funds included Medicaid, Education, Infrastructure, and Energy/Environment.

The ARRA of 2009 Fund received \$348.3 million in federal grants revenues compared to \$1.1 billion in FY 2011. The fund expended \$304.9 million during the year, compared with \$1.1 billion in FY 2011. Grant revenues and expenditures of the fund decreased primarily due to the completion of grant programs under the act. The largest decreases in expenditures were for General Government of \$236.2 million, Transportation of \$218.4 million, Welfare of \$217.6 million, and for Education of \$111.4 million.

The fund balance increased by \$43.5 million from FY 2011 to FY 2012.

U.S. Department of Transportation Fund

The U.S. Department of Transportation Fund is a fund created during fiscal year 2010 with the implementation of the new statewide accounting system to implement State transportation programs. The fund collected \$1.1 billion in grants and received \$168.6 million in transfers in, which are taxes and revenues collected in other funds, compared with \$882.0 million and \$395.7 million in FY 2011, respectively. The fund expended \$1.3 billion during the year, which is an increase of \$0.3 billion from FY 2011. The fund balance decreased by \$173.9 million from FY 2011 to FY 2012. The decrease is principally from the increase in transportation expenditures.

U.S. Department of Health and Human Services Fund

The U.S. Department of Health and Human Services Fund is a fund created during fiscal year 2010 with the implementation of the new statewide accounting system to account for federal grants that are used to carry out health and human services programs.

The US DHHS Fund received \$934.1 million in federal grant revenues and expended \$1.4 billion. The US DHHS Fund received transfers in of \$352.2 million mostly from the General Fund for various health and human services programs. The change in fund balance from FY 2011 to FY 2012 was a decrease of \$124.7 million.

General Fund Budgetary Highlights

Actual State general fund revenue collections increased by \$850.9 million, or 6.4%, in FY 2012. Actual expenditure growth was 0.54% in FY 2012 compared with FY 2011, after remaining essentially flat (0.03%) in FY 2011 compared with FY 2010. Annual expenditure growth has averaged 1.3% over the past seven years in comparison to growth of

nearly 5.9% between FY 1996 and FY 2004. At year-end, the State had \$2.2 billion in reserves, with \$1.8 billion residing in the general fund and \$351.6 million residing in the Rainy Day Fund.

Capital Asset and Debt Administration

Capital Assets

Capital assets were \$13.4 billion, which was 53.7% of total assets for the primary government. Related debt was \$1.2 billion. Total capital assets net of related debt for the primary government was \$12.2 billion. Related debt was 9.1% of capital assets. Total capital assets increased by \$786.1 million or 6.3% and is attributable to increases in the Indiana Department of Transportation's land, infrastructure, and construction in progress (CIP). The net increase in capital assets is comprised of increases for INDOT's capital assets of \$839.9 million, software in development of \$19.9 million, and \$3.0 million in

DOA Public Works CIP with decreases of \$61.8 million for the primary government, \$13.2 million in capital lease assets, and \$1.7 million in internal service funds' capital assets. CIP consisting of right of way and work in progress increased \$211.5 million, infrastructure consisting of interstate roads, non-interstate roads, and bridges increased \$538.5 million, and land increased by \$89.9 million. More detailed information about the State's capital assets is presented in Note IV(D) to the Financial Statements.

The following table shows the percentage change from fiscal year 2011 to fiscal year 2012.

State of Indiana Capital Assets (in millions of dollars)							
	Governmental Activities		Business-type Activities		Total Primary Government		Total % Change
	2012	2011	2012	2011	2012	2011	
Land	\$ 1,710.0	\$ 1,671.5	\$ -	\$ -	\$ 1,710.0	\$ 1,671.5	2.3%
Infrastructure	8,946.8	8,408.5	-	-	8,946.8	8,408.5	6.4%
Construction in Progress	1,806.0	1,571.6	-	-	1,806.0	1,571.6	14.9%
Property, plant and equipment	2,110.7	2,119.6	0.4	0.4	2,111.1	2,120.0	-0.4%
Computer software	40.1	37.8	-	-	40.1	37.8	6.1%
Less accumulated depreciation	(1,253.5)	(1,235.1)	(0.4)	(0.3)	(1,253.9)	(1,235.4)	1.5%
Total	\$ 13,360.1	\$ 12,573.9	\$ -	\$ 0.1	\$ 13,360.1	\$ 12,574.0	6.3%

Long-term Obligations

Major long-term obligations items are included in the following table. These items comprised 100% of total long-term liabilities and 39.1% of total liabilities.

The following table shows the percentage change from fiscal year 2011 to fiscal year 2012.

State of Indiana Long-term Liabilities (in millions of dollars)							
	Governmental Activities		Business-type Activities		Total Primary Government		Total % Change
	2012	2011	2012	2011	2012	2011	
Accrued liability for compensated absences	\$ 63.8	\$ 62.4	\$ 0.3	\$ 0.3	\$ 64.1	\$ 62.7	2.2%
Intergovernmental payable	20.0	30.0	-	-	20.0	30.0	-33.3%
Capital lease payable	1,158.8	1,182.3	-	-	1,158.8	1,182.3	-2.0%
Claims payable	-	-	26.2	29.3	26.2	29.3	-10.6%
Net pension obligations	1,344.3	1,207.9	-	-	1,344.3	1,207.9	11.3%
Other postemployment benefits	119.6	118.2	-	-	119.6	118.2	1.2%
Pollution remediation	38.7	32.6	-	-	38.7	32.6	18.7%
Due to component units	50.0	50.0	-	-	50.0	50.0	0.0%
Total	\$ 2,795.2	\$ 2,683.4	\$ 26.5	\$ 29.6	\$ 2,821.7	\$ 2,713.0	4.0%

Total long-term liabilities increased by 4.0% or \$108.7 million. The largest increase was in net pension obligations of \$136.4 million. Other long-term liabilities to increase were pollution remediation by \$6.1 million, accrued liability for compensated absences by \$1.4 million, and OPEB by \$1.4 million.

The increase in net pension obligations is because

there were increases of \$89.3 million in the TRF Pre-1996 Plan and \$45.0 million in the PERF-State Plan.

The increase in the pollution remediation liability was because of increases of \$5.4 million for IDEM's Superfund and State Cleanup pollution sites and of \$1.3 million for DNR's pollution sites. INDOT's liability for pollution sites decreased by \$0.6 million.

Other postemployment benefits increased by \$1.4 million. This increase in OPEB liability is based on the OPEB financial report for the fiscal year ending June 30, 2012. The Indiana State Police Plan's (ISPP) liability increased by \$7.7 million and the Legislature Plan (LP) increased by \$0.3 million. The Indiana State Personnel Plan (SPP) decreased by \$3.2 million and the Conservation Excise Police Plan (CEPP) decreased by \$3.4 million. The CEPP joined the SPP and ISPP in pre-funding retiree health benefits.

Significant decreases in long-term liabilities were for capital leases payable of \$23.5 million and intergovernmental payables of \$10.0 million. The decrease in capital leases payable is because there was a decrease of \$42.7 million in the direct financing lease with the highway revenue bonds of the Indiana

Finance Authority along with a net decrease in other capital assets of \$3.0 million which were offset by an increase of \$22.3 million in the direct financing lease with the State Office Building Commission revenue bonds of the Indiana Finance Authority. The \$10.0 million decrease in intergovernmental payables resulted from the fulfillment of the statutory obligation to the Northwest Indiana Regional Development Authority.

Claims payable for business activities decreased by \$3.1 million. This was the amount of decrease in claims payable for the Indiana Residual Malpractice Insurance Authority.

More detailed information about the State's long term obligations is presented in Note IV(F) to the Financial Statements.

Infrastructure

As required by GASB Statement No. 34, the State has capitalized its infrastructure. This amounts to \$8.9 billion in roads and bridges using the modified approach, \$1.5 billion in right of way classified as land, and \$22.6 million in property (septic, sewer, and water systems; and streets/sidewalks/curbs) and dams being depreciated. In order to utilize the modified approach, the State is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the State.
- Document that the assets are being preserved approximately at or above the established condition level.

Under the modified approach, the State expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 11,000 centerline miles of pavement on 214 routes and approximately 5,300 bridges that the State is responsible to maintain.

The State has consistently maintained the assessed conditions of roads over the past three years. It is the State's policy to maintain a network average International Roughness Index (IRI) of no more than

95 for Interstate Roads, NHS Non-Interstate and Non-NHS Roads (a good rating is in the range of 80–115). The most recent condition assessment, completed for FY 2012, indicated that the average IRI for roads was in an acceptable range.

The State has maintained the assessed conditions of bridges at levels which are above the established benchmarks. It is the State's policy to maintain Interstate bridges at an average sufficiency rating of 87%, NHS Non-Interstate bridges at an average sufficiency rating of 85%, and Non-NHS bridges at an average sufficiency rating of 83% (a good rating is 80% - 90%). The most recent condition assessment, completed in FY 2012, indicated that the average sufficiency rating for bridges exceeded the minimum acceptable standard.

Total actual maintenance and preservation costs for roads exceeded plan. Actual maintenance costs for interstate roads were lower than planned due to moving some projects to fiscal year 2013; however, this roadway type maintained a good condition rating.

Total actual maintenance and preservation costs for bridges were lower than planned including on the NHS and non-NHS road classes. Several bridge projects were postponed to fiscal year 2013. Total actual maintenance and preservation costs for bridges on interstate roads exceeded plan. Bridge sufficiency ratings were within the State's policy for the maintenance of bridges in all road classes

Economic Factors

The economic and revenue forecasts upon which the FY 2012 – FY 2013 State budget was based were presented to the State Budget Committee on April 15, 2011. At that time, real Gross Domestic Product (real GDP) was forecast to increase by 3.1% in FY 2012, while nominal GDP was forecast to increase by 4.8%. Corporate profits were forecast to increase by 2.7% and the S&P 500 was forecast to increase by 10.7%. Indiana personal income and Indiana personal income net of transfer payments were forecast to increase by 3.9% and 4.2%, respectively. The Indiana unemployment rate was forecast to average 8.5% for FY 2012.

The April 2011 forecast was last updated on December 14, 2011. Real GDP was forecast to increase by 1.7% in FY 2012. Corporate profits were forecast to increase by 6.5% and the S&P 500 was forecast to decrease by 0.2%. For FY 2012, the US personal savings rate was forecast to average 3.8%.

Indiana personal income was forecast to increase by 3.2% in FY 2012, while transfer payments as a percent of Indiana personal income were forecasted to average 20.1%.

The U.S. Bureau of Economic Analysis (BEA) currently estimates that real GDP increased by 2.0% in FY 2012. Corporate profits and the S&P 500 increased by 7.7% and 4.7%, respectively, in FY 2012. The US personal savings rate averaged 3.7% during this time. BEA currently estimates that Indiana personal income increased by 4.4%. Transfer payments as a percent of Indiana personal income averaged 19.6% in FY 2012. The Indiana unemployment rate averaged 8.7% in FY 2012.

Contacting the Auditor of State

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the State's finances and to demonstrate the State's accountability for the money it receives. If you have questions about this report or need additional

financial information, contact the Auditor of State, Room 240 State House, 200 West Washington Street, Indianapolis, Indiana 46204-2793, telephone (317) 232-3300.



BASIC FINANCIAL STATEMENTS



GOVERNMENT-WIDE FINANCIAL STATEMENTS

State of Indiana
Statement of Net Assets
June 30, 2012
(amounts expressed in thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Current assets:				
Cash, cash equivalents and investments	\$ 7,358,669	\$ 108,674	\$ 7,467,343	\$ 4,054,799
Securities lending collateral	142,338	-	142,338	129,632
Receivables (net)	2,737,998	99,677	2,837,675	604,502
Intergovernmental receivables	-	-	-	264,750
Inventory	5,274	555	5,829	17,033
Prepaid expenses	-	90	90	8,577
Loans	70,308	-	70,308	216,685
Due from component unit	4,786	-	4,786	-
Investment in direct financing lease	-	-	-	66,934
Funds held in trust by others	-	-	-	23,402
Other current assets	-	-	-	84,739
Total current assets	10,319,373	208,996	10,528,369	5,471,054
Noncurrent assets:				
Cash, cash equivalents and investments - restricted	-	-	-	3,520,770
Taxes, interest, and penalties receivable	552,466	-	552,466	-
Pollution remediation recovery	17,855	-	17,855	-
Other receivables	129	-	129	438,551
Investments - unrestricted	-	-	-	4,648,386
Loans	367,528	-	367,528	3,185,101
Bond issuance costs net of amortization	-	-	-	40,667
Intergovernmental loans	-	-	-	1,652,945
Due from primary government	-	-	-	50,000
Investment in direct financing lease	-	-	-	2,196,175
Deferred outflow - derivative instrument	-	-	-	288,454
Net pension assets	29,042	-	29,042	1,727
Other postemployment benefits	27,728	-	27,728	26,407
Other noncurrent assets	-	-	-	33,535
Capital assets:				
Land	1,709,958	-	1,709,958	606,532
Infrastructure	8,946,814	-	8,946,814	910,621
Construction in progress	1,806,023	-	1,806,023	581,107
Property, plant, and equipment	2,110,654	410	2,111,064	11,126,238
Computer software	40,113	-	40,113	-
Less accumulated depreciation/amortization	(1,253,453)	(350)	(1,253,803)	(4,991,354)
Total capital assets, net of depreciation/amortization	13,360,109	60	13,360,169	8,233,144
Total noncurrent assets	14,354,857	60	14,354,917	24,315,862
Total assets	24,674,230	209,056	24,883,286	29,786,916
Liabilities:				
Current liabilities:				
Accounts payable	2,022,256	536	2,022,792	362,062
Claims payable	-	3,888	3,888	18,736
Interest payable	-	-	-	147,065
Current portion of long-term debt	-	-	-	908,398
Intergovernmental payable	169,670	-	169,670	-
Due to primary government	-	-	-	4,786
Capital lease payable	51,198	-	51,198	1,885
Accrued prize liability	-	-	-	70,408
Salaries, health, disability, and benefits payable	143,274	356	143,630	118,748
Tax refunds payable	41,536	-	41,536	-
Unearned revenue	43	4,552	4,595	376,588
Accrued liability for compensated absences	77,295	205	77,500	85,684
Due to federal government (net)	-	1,716,825	1,716,825	-
Pollution remediation payable	7,260	-	7,260	766
Securities lending payable	52	-	52	-
Securities lending collateral	142,338	-	142,338	129,632
Deposits held in custody for others	-	-	-	91,400
Other current liabilities	6,003	598	6,601	10,013
Total current liabilities	2,660,925	1,726,960	4,387,885	2,326,170

State of Indiana
Statement of Net Assets
June 30, 2012
(amounts expressed in thousands)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Long-term liabilities:				
Accrued liability for compensated absences	63,754	251	64,005	69,890
Claims payable	-	26,283	26,283	-
Intergovernmental payable	20,000	-	20,000	-
Accrued prize liability	-	-	-	124,241
Net pension obligations	1,344,297	-	1,344,297	-
Other postemployment benefits	119,631	-	119,631	75,475
Pollution remediation payable	38,691	-	38,691	2,797
Due to component unit	50,000	-	50,000	-
Unearned revenue	-	-	-	3,439,716
Capital lease payable	1,158,779	-	1,158,779	2,611
Funds held in trust for others	-	-	-	181,223
Advances from federal government	-	-	-	30,653
Revenue bonds/notes payable	-	-	-	11,292,774
Derivative instrument liability	-	-	-	288,454
Other noncurrent liabilities	-	-	-	87,662
Total long-term liabilities	2,795,152	26,534	2,821,686	15,595,496
Total liabilities	5,456,077	1,753,494	7,209,571	17,921,666
Net Assets:				
Invested in capital assets net of related debt	12,150,131	60	12,150,191	4,209,228
Restricted-nonexpendable:				
Grants/constitutional restrictions	-	-	-	58,973
Permanent funds	501,125	-	501,125	72,442
Future debt service	-	-	-	192,798
Public safety programs	-	-	-	2,713
Capital projects	-	-	-	5,231
Pension fund distribution	-	-	-	425
Instruction and research	-	-	-	700,842
Student aid	-	-	-	740,945
Other purposes	-	-	-	298,717
Total restricted-nonexpendable	501,125	-	501,125	2,073,086
Restricted-expendable:				
Instruction and research	-	-	-	587,321
Grants/constitutional restrictions	363,212	-	363,212	8,418
Endowments	-	-	-	407,214
Future debt service	-	-	-	307,722
Public safety programs	-	-	-	6,599
Student aid	-	-	-	705,529
Auxiliary enterprises	-	-	-	2,396
Capital projects	-	-	-	223,210
Repairs and rehabilitation	-	-	-	167
Water pollution and drinking water projects	-	-	-	1,189,748
Other purposes	-	-	-	474,160
Total restricted-expendable	363,212	-	363,212	3,912,484
Unrestricted	6,203,685	(1,544,498)	4,659,187	1,670,451
Total net assets	\$ 19,218,153	\$ (1,544,438)	\$ 17,673,715	\$ 11,865,249

The notes to the financial statements are an integral part of this statement.

State of Indiana
Statement of Activities
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Functions/Programs							
Primary government:							
Governmental activities:							
General government	\$ 2,642,538	\$ 705,733	\$ 335,985	\$ -	\$ (1,600,820)	\$ -	\$ (1,600,820)
Public safety	1,352,723	467,629	164,712	-	(720,382)	-	(720,382)
Health	305,292	8,407	243,295	-	(53,590)	-	(53,590)
Welfare	11,157,862	861,089	7,642,677	-	(2,654,096)	-	(2,654,096)
Conservation, culture and development	589,248	155,943	272,867	-	(160,438)	-	(160,438)
Education	10,277,808	4,381	1,204,174	-	(9,069,253)	-	(9,069,253)
Transportation	1,535,689	54,977	1,223,744	-	(256,968)	-	(256,968)
Unallocated interest expense	662	-	-	-	(662)	-	(662)
Total governmental activities	<u>27,861,822</u>	<u>2,258,159</u>	<u>11,087,454</u>	<u>-</u>	<u>(14,516,209)</u>	<u>-</u>	<u>(14,516,209)</u>
Business-type activities							
Unemployment Compensation Fund	1,844,794	983,708	1,002,329	-	-	141,243	141,243
Malpractice Insurance Authority	2,045	2,098	-	-	-	53	53
Inns and Concessions	21,018	24,088	-	-	-	3,070	3,070
Total business-type activities	<u>1,867,857</u>	<u>1,009,894</u>	<u>1,002,329</u>	<u>-</u>	<u>-</u>	<u>144,366</u>	<u>144,366</u>
Total primary government	<u>\$ 29,729,679</u>	<u>\$ 3,268,053</u>	<u>\$ 12,089,783</u>	<u>\$ -</u>	<u>(14,516,209)</u>	<u>144,366</u>	<u>(14,371,843)</u>
Component units:							
Governmental	43,162	240	11,309	-	-	-	-
Proprietary	2,045,267	1,465,160	758,801	324	-	-	(31,613)
Colleges and universities	6,203,281	3,293,396	1,120,681	56,755	-	-	179,018
Total component units	<u>\$ 8,291,710</u>	<u>\$ 4,758,796</u>	<u>\$ 1,890,791</u>	<u>\$ 57,079</u>	<u>-</u>	<u>-</u>	<u>(1,732,449)</u>
							<u>(1,585,044)</u>
General Revenues:							
Income tax					\$ 5,411,333	\$ -	\$ 5,411,333
Sales tax					6,519,533	-	6,519,533
Fuels tax					760,991	-	760,991
Gaming tax					867,055	-	867,055
Unemployment tax					102	-	102
Inheritance tax					169,769	-	169,769
Alcohol & Tobacco tax					478,794	-	478,794
Insurance tax					206,733	-	206,733
Financial Institutions tax					73,194	-	73,194
Other tax					240,854	-	240,854
Total taxes					<u>14,728,358</u>	<u>-</u>	<u>14,728,358</u>
Revenue not restricted to specific programs					-	-	-
Investment earnings					16,345	3,753	20,098
Payments from State of Indiana					-	-	-
Other					90,078	-	90,078
Transfers within primary government					2,101	(2,101)	-
Total general revenues and transfers					<u>14,836,882</u>	<u>1,652</u>	<u>14,838,534</u>
Changes in net assets					320,673	146,018	466,691
Net assets - beginning, as restated					18,897,480	(1,690,456)	17,207,024
Net assets - ending					<u>\$ 19,218,153</u>	<u>\$ (1,544,438)</u>	<u>\$ 17,673,715</u>
							<u>\$ 11,865,249</u>

The notes to the financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

State of Indiana

Balance Sheet

Governmental Funds

June 30, 2012

(amounts expressed in thousands)

	General Fund	Public Welfare- Medicaid Assistance Fund	Major Moves Construction Fund	ARRA of 2009
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 2,401,239	\$ 579,016	\$ 1,181,875	\$ 14,146
Securities lending collateral	82,386	-	49,938	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	1,630,025	-	-	-
Securities lending	24	-	24	-
Accounts	13,913	164,738	-	39
Grants	2	541,307	-	3,945
Interest	6,387	-	-	-
Interfund loans	81,915	-	-	-
Due from component unit	1,693	-	-	-
Loans	12,026	-	-	-
Total assets	<u>\$ 4,229,610</u>	<u>\$ 1,285,061</u>	<u>\$ 1,231,837</u>	<u>\$ 18,130</u>
Liabilities:				
Accounts payable	\$ 146,766	\$ 871,027	\$ 38	\$ 4,177
Salaries and benefits payable	43,261	-	-	-
Interfund loans	-	-	-	-
Interfund services used	2,489	-	-	22
Intergovernmental payable	40,913	-	-	-
Tax refunds payable	27,807	-	-	-
Deferred revenue	508,304	-	-	-
Accrued liability for compensated absences-current	2,965	-	-	-
Pollution remediation payable	3	-	-	-
Securities lending payable	24	-	24	-
Securities lending collateral	82,386	-	49,938	-
Total liabilities	<u>854,918</u>	<u>871,027</u>	<u>50,000</u>	<u>4,199</u>
Fund balance:				
Nonspendable	-	-	-	-
Restricted	363,212	-	-	-
Committed	20,859	-	-	-
Assigned	652,032	414,034	1,181,837	13,931
Unassigned	2,338,589	-	-	-
Total fund balances	<u>3,374,692</u>	<u>414,034</u>	<u>1,181,837</u>	<u>13,931</u>
Total liabilities and fund balances	<u>\$ 4,229,610</u>	<u>\$ 1,285,061</u>	<u>\$ 1,231,837</u>	<u>\$ 18,130</u>

The notes to the financial statements are an integral part of this statement.

<u>US Department of Transportation</u>	<u>US Department of Health & Human Services</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
\$ -	\$ -	\$ 3,111,098	\$ 7,287,374
-	-	10,014	142,338
-	-	148,502	1,778,527
-	-	4	52
6,062	-	41,405	226,157
95,684	78,370	159,015	878,323
-	-	85	6,472
-	-	-	81,915
-	-	3,093	4,786
-	-	425,809	437,835
<u>\$ 101,746</u>	<u>\$ 78,370</u>	<u>\$ 3,899,025</u>	<u>\$ 10,843,779</u>
\$ 163,869	\$ 91,173	207,581	\$ 1,484,631
51	7,663	40,816	91,791
18,582	58,560	4,773	81,915
7	1,042	3,391	6,951
-	-	118,757	159,670
-	-	13,729	41,536
-	-	49,997	558,301
3	530	2,750	6,248
-	-	72	75
-	-	4	52
-	-	10,014	142,338
<u>182,512</u>	<u>158,968</u>	<u>451,884</u>	<u>2,573,508</u>
-	-	501,125	501,125
-	-	-	363,212
-	-	1,058,919	1,079,778
-	-	1,984,283	4,246,117
<u>(80,766)</u>	<u>(80,598)</u>	<u>(97,186)</u>	<u>2,080,039</u>
<u>(80,766)</u>	<u>(80,598)</u>	<u>3,447,141</u>	<u>8,270,271</u>
<u>\$ 101,746</u>	<u>\$ 78,370</u>	<u>\$ 3,899,025</u>	<u>\$ 10,843,779</u>

State of Indiana
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2012
(amounts expressed in thousands)

Total fund balances-governmental funds	\$ 8,270,271

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	\$ 1,709,958	
Infrastructure assets	8,946,814	
Construction in progress	1,806,023	
Property, plant, and equipment	2,081,440	
Accumulated depreciation	<u>(1,202,846)</u>	
Total capital assets, net of depreciation		13,341,389

The State's pension funds have net pension assets not reported as assets in the funds.	29,042

Some of the state's receivables will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.

Taxes receivable	558,263	
Accounts receivable	<u>64,837</u>	
		623,100

Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Accounts payable	(249,607)	
Litigation liabilities	(6,000)	
Pollution remediation	<u>(28,021)</u>	
		(283,628)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

56,204

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued liability for compensated absences	(130,120)	
Other postemployment benefits	(91,903)	
Loan from the Indiana Board for Depositories	(50,000)	
Capital lease payable	(1,201,905)	
Net pension obligations	<u>(1,344,297)</u>	
Total long-term liabilities		<u>(2,818,225)</u>

Net assets of governmental activities	\$ <u>19,218,153</u>

The notes to the financial statements are an integral part of this statement.



State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	General Fund	Public Welfare- Medicaid Assistance Fund	Major Moves Construction Fund	ARRA of 2009
Revenues:				
Taxes:				
Income	\$ 5,759,944	\$ -	\$ -	\$ -
Sales	6,643,529	-	-	-
Fuels	-	-	-	-
Gaming	88,806	-	-	-
Unemployment	-	-	-	58
Inheritance	169,792	-	-	-
Alcohol and tobacco	299,117	-	-	-
Insurance	202,437	-	-	-
Financial Institutions	-	-	-	-
Other	229,771	-	-	-
Total taxes	13,393,396	-	-	58
Current service charges	219,472	771,336	-	-
Investment income	16,344	-	37,340	-
Sales/rents	5,503	-	-	-
Grants	12,151	4,920,546	-	348,329
Other	84,576	20,552	-	1
Total revenues	13,731,442	5,712,434	37,340	348,388
Expenditures:				
Current:				
General government	1,599,461	-	-	85,667
Public safety	708,233	-	-	8,778
Health	42,650	-	-	4,335
Welfare	601,031	7,243,646	-	88,645
Conservation, culture and development	53,859	-	-	6,067
Education	8,696,505	-	-	61,345
Transportation	1,295	-	42,108	50,027
Total expenditures	11,703,034	7,243,646	42,108	304,864
Excess (deficiency) of revenues over (under) expenditures	2,028,408	(1,531,212)	(4,768)	43,524
Other financing sources (uses):				
Transfers in	1,401,233	1,984,049	-	-
Transfers (out)	(3,116,679)	(177,712)	(543,342)	(36)
Proceeds from capital lease	28,650	-	-	-
Total other financing sources (uses)	(1,686,796)	1,806,337	(543,342)	(36)
Net change in fund balances	341,612	275,125	(548,110)	43,488
Fund Balance July 1, as restated	3,033,080	138,909	1,729,947	(29,557)
Fund Balance June 30	\$ 3,374,692	\$ 414,034	\$ 1,181,837	\$ 13,931

The notes to the financial statements are an integral part of this statement.

<u>US Department of Transportation</u>	<u>US Department of Health & Human Services</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
\$ -	\$ -	\$ 178	\$ 5,760,122
-	-	9,347	6,652,876
-	-	779,081	779,081
-	-	778,267	867,073
-	-	44	102
-	-	-	169,792
-	-	177,561	476,678
-	-	4,297	206,734
-	-	94,490	94,490
-	-	20,622	250,393
-	-	1,863,887	15,257,341
5	1,510	1,225,239	2,217,562
-	-	31,783	85,467
-	-	23,020	28,523
1,073,489	934,124	3,561,659	10,850,298
40	17	55,585	160,771
<u>1,073,534</u>	<u>935,651</u>	<u>6,761,173</u>	<u>28,599,962</u>
1,529	17,346	893,361	2,597,364
20,206	7,531	598,467	1,343,215
-	101,581	160,428	308,994
13	1,268,961	1,869,878	11,072,174
2,044	-	476,324	538,294
-	2,175	1,429,001	10,189,026
1,299,742	-	1,051,418	2,444,590
<u>1,323,534</u>	<u>1,397,594</u>	<u>6,478,877</u>	<u>28,493,657</u>
<u>(250,000)</u>	<u>(461,943)</u>	<u>282,296</u>	<u>106,305</u>
168,635	352,170	2,160,656	6,066,743
(92,541)	(14,951)	(2,079,931)	(6,025,192)
-	23	3,144	31,817
<u>76,094</u>	<u>337,242</u>	<u>83,869</u>	<u>73,368</u>
(173,906)	(124,701)	366,165	179,673
<u>93,140</u>	<u>44,103</u>	<u>3,080,976</u>	<u>8,090,598</u>
<u>\$ (80,766)</u>	<u>\$ (80,598)</u>	<u>\$ 3,447,141</u>	<u>\$ 8,270,271</u>

State of Indiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2012
(amounts expressed in thousands)

Net change in fund balances-total governmental funds	\$ 179,673

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report net capital outlays for infrastructure as expenditures. However in the statement of activities these outlays are capitalized and under the modified approach not depreciated. This is the amount of the net capital outlays for infrastructure under the modified approach in the current period.	839,935

Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net capital outlays (\$119,771) exceeds depreciation of \$67,639 in the current period.	(52,132)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Tax revenue	(529,271)
Non-tax revenue	205

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds.	
Operating expenses	30,567
Statutory expenses	10,000
Amounts due to component units	15,145

The change in net pension assets and net pension obligations do not provide or require the use of current financial resources:	
Decrease in net pension assets	(1,572)
Increase in net pension obligations	(136,393)

The change in other postemployment benefits do not provide or require the use of current financial resources.	26,326

Internal service funds are used by management to charge the costs of certain activities, such as insurance, data processing, telecommunications, fleet management, and printing, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.	(61,810)

Change in net assets of governmental activities.	\$ 320,673

The notes to the financial statements are an integral part of this statement.



State of Indiana
Statement of Fund Net Assets
Proprietary Funds
June 30, 2012

(amounts expressed in thousands)

	Unemployment Compensation Fund	Non-Major Enterprise Funds	Total	Internal Service Funds
Assets				
Current assets:				
Cash, cash equivalents and investments - unrestricted	\$ 34,658	\$ 74,016	\$ 108,674	\$ 71,293
Receivables:				
Accounts	96,359	786	97,145	25,354
Interest	-	541	541	-
Grants	1,991	-	1,991	-
Interfund services provided	-	-	-	6,951
Inventory	-	555	555	5,274
Prepaid expenses	-	90	90	-
Total current assets	133,008	75,988	208,996	108,872
Noncurrent assets:				
Capital assets:				
Property, plant, and equipment	-	410	410	69,327
Less accumulated depreciation	-	(350)	(350)	(50,607)
Total capital assets, net of depreciation	-	60	60	18,720
Total noncurrent assets	-	60	60	18,720
Total assets	133,008	76,048	209,056	127,592
Liabilities				
Current liabilities:				
Accounts payable	-	536	536	7,144
Claims payable	-	3,888	3,888	-
Salaries and benefits payable	-	356	356	2,688
Capital lease payable	-	-	-	306
Health/disability benefits payable	-	-	-	48,795
Accrued liability for compensated absences	-	205	205	2,554
Due to federal government (net)	1,716,825	-	1,716,825	-
Deferred revenue	-	4,552	4,552	5
Other liabilities	-	598	598	3
Total current liabilities	1,716,825	10,135	1,726,960	61,495
Noncurrent liabilities:				
Accrued liability for compensated absences	-	251	251	2,127
Capital lease payable	-	-	-	7,766
Claims payable	-	26,283	26,283	-
Total noncurrent liabilities	-	26,534	26,534	9,893
Total liabilities	1,716,825	36,669	1,753,494	71,388
Net assets				
Invested in capital assets net of related debt	-	60	60	10,647
Unrestricted	(1,583,817)	39,319	(1,544,498)	45,557
Total net assets	\$ (1,583,817)	\$ 39,379	\$ (1,544,438)	\$ 56,204

The notes to the financial statements are an integral part of this statement.

State of Indiana
Statement of Revenues, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

	Unemployment Compensation Fund	Non-Major Enterprise Funds	Total	Internal Service Funds
Operating revenues:				
Sales/rents/premiums	\$ -	\$ 25,993	\$ 25,993	\$ 509,972
Employer contributions	983,708	-	983,708	-
Charges for services	-	-	-	7,874
Federal revenues	996,911	-	996,911	-
Other	-	193	193	1,129
Total operating revenues	1,980,619	26,186	2,006,805	518,975
Cost of sales	-	4,248	4,248	23,670
Gross margin	1,980,619	21,938	2,002,557	495,305
Operating expenses:				
General and administrative expense	2,183	17,256	19,439	142,710
Claims expense	-	1,501	1,501	-
Health / disability benefit payments	-	-	-	353,753
Unemployment compensation benefits	1,782,305	-	1,782,305	-
Depreciation and amortization	-	24	24	6,726
Other	-	34	34	14,029
Total operating expenses	1,784,488	18,815	1,803,303	517,218
Operating income (loss)	196,131	3,123	199,254	(21,913)
Nonoperating revenues (expenses):				
Interest and other investment income	-	3,753	3,753	1
Interest and other investment expense	(60,306)	-	(60,306)	(662)
Gain (Loss) on disposition of assets	-	-	-	204
Federal grants	5,418	-	5,418	-
Other	-	-	-	10
Total nonoperating revenues (expenses)	(54,888)	3,753	(51,135)	(447)
Income before contributions and transfers	141,243	6,876	148,119	(22,360)
Transfers in	-	-	-	550
Transfers (out)	-	(2,101)	(2,101)	(40,000)
Change in net assets	141,243	4,775	146,018	(61,810)
Total net assets, July 1, as restated	(1,725,060)	34,604	(1,690,456)	118,014
Total net assets, June 30	\$ (1,583,817)	\$ 39,379	\$ (1,544,438)	\$ 56,204

The notes to the financial statements are an integral part of this statement.

State of Indiana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

	Unemployment Compensation Fund	Non-Major Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities:				
Cash received from customers	\$ 1,046,126	\$ 26,229	\$ 1,072,355	\$ 515,476
Cash paid for general and administrative	(2,183)	(17,383)	(19,566)	(156,065)
Cash paid for salary/health/disability benefit payments	-	-	-	(347,979)
Cash paid to suppliers	-	(4,251)	(4,251)	(24,957)
Cash paid for claims expense	(2,728,160)	(4,393)	(2,732,553)	-
Net cash provided (used) by operating activities	(1,684,217)	202	(1,684,015)	(13,525)
Cash flows from noncapital financing activities:				
Transfers in	-	-	-	550
Transfers out	-	(2,101)	(2,101)	(40,000)
Loan from federal government	2,639,785	-	2,639,785	-
Repayment of loan from federal government	(922,958)	-	(922,958)	-
Federal grants	6,890	-	6,890	-
Net cash provided (used) by noncapital financing activities	1,723,717	(2,101)	1,721,616	(39,450)
Cash flows from capital and related financing activities:				
Acquisition/construction of capital assets	-	-	-	(5,409)
Proceeds from sale of assets	-	-	-	555
Principal payments -- capital leases	-	-	-	(306)
Interest paid	-	-	-	(662)
Net cash provided (used) by capital and related financing activities	-	-	-	(5,822)
Cash flows from investing activities:				
Proceeds from sales of investments	-	5,000	5,000	-
Purchase of investments	-	(2,758)	(2,758)	-
Interest income (expense) on investments	(60,306)	2,473	(57,833)	1
Net cash provided (used) by investing activities	(60,306)	4,715	(55,591)	1
Net increase (decrease) in cash and cash equivalents	(20,806)	2,816	(17,990)	(58,796)
Cash and cash equivalents, July 1	55,464	5,235	60,699	130,089
Cash and cash equivalents, June 30	\$ 34,658	\$ 8,051	\$ 42,709	\$ 71,293
Reconciliation of cash , cash equivalents and investments:				
Cash and cash equivalents unrestricted at end of year	\$ 34,658	\$ 8,051	\$ 42,709	\$ 71,293
Investments unrestricted	-	65,965	65,965	-
Cash, cash equivalents and investments per balance sheet	\$ 34,658	\$ 74,016	\$ 108,674	\$ 71,293
Noncash investing, capital and financing activities:				
Increase (Decrease) in fair value of investments	\$ -	\$ 1,351	\$ 1,351	\$ -

State of Indiana
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Unemployment Compensation Fund	Non-Major Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 196,131	\$ 3,123	\$ 199,254	\$ (21,913)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense	-	24	24	6,726
(Increase) decrease in receivables	(11,533)	68	(11,465)	(2,913)
(Increase) decrease in interfund services provided	-	-	-	(242)
(Increase) decrease in inventory	-	(3)	(3)	(851)
(Increase) decrease in prepaid expenses	-	(15)	(15)	-
Increase (decrease) in claims payable	-	(2,892)	(2,892)	-
Increase (decrease) in health and disability benefits payable	-	-	-	5,775
Increase (decrease) in accounts payable	(1,868,815)	(15)	(1,868,830)	(1,034)
Increase (decrease) in deferred revenue	-	(62)	(62)	(304)
Increase (decrease) in salaries payable	-	(116)	(116)	746
Increase (decrease) in compensated absences	-	(16)	(16)	484
Increase (decrease) in other payables	-	106	106	1
Net cash provided (used) by operating activities	<u>\$ (1,684,217)</u>	<u>\$ 202</u>	<u>\$ (1,684,015)</u>	<u>\$ (13,525)</u>

The notes to the financial statements are an integral part of this statement.

State of Indiana
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012
(amounts expressed in thousands)

	Pension and Other Employee Benefit Trust Funds	Private-Purpose Trust Funds	Investment Trust Fund	Agency Funds
Assets:				
Cash, cash equivalents and non-pension investments	\$ 292,365	\$ 54,441	\$ -	\$ 369,259
Securities lending collateral	902,596	-	-	-
Repurchase agreements	97,490	-	-	-
Receivables:				
Taxes	-	4,384	-	143,583
Contributions	201,334	-	-	-
Interest	87,664	3	49	-
Member loans	228	-	-	-
From investment sales	1,700,515	-	-	-
Other	1,213	-	-	53
Total receivables	1,990,954	4,387	49	143,636
Pension and other employee benefit investments at fair value:				
Short term investments	2,494,039	-	-	-
Equity Securities	6,318,255	-	-	-
Debt Securities	11,911,678	-	-	-
Mutual Funds and Collective Trust Funds	131,336	-	-	-
Other	6,219,243	-	-	-
Total investments	27,074,551	-	-	-
Pool Investments at Amortized Cost:				
Cash and cash equivalents	-	-	224,075	-
U.S. Government Agencies	-	-	39,079	-
Commercial Paper	-	-	110,667	-
Total investments	-	-	373,821	-
Other assets	125	-	-	-
Property, plant and equipment net of accumulated depreciation	10,929	-	-	-
Total assets	30,369,010	58,828	373,870	\$ 512,895
Liabilities:				
Accounts/escrows payable	6,309	1,497	-	\$ 497,737
Salaries and benefits payable	2,116	-	-	-
Management fee payable	-	-	31	-
Benefits payable	1,195	-	-	-
Distributions payable	-	-	4	-
Intergovernmental payable	-	2,451	-	-
Investment purchases payable	3,067,466	-	-	-
Securities purchased payable	155,631	-	-	-
Securities lending collateral	902,596	-	-	-
Other	-	-	16	15,158
Total liabilities	4,135,313	3,948	51	\$ 512,895
Net assets:				
Held in trust for:				
Employees' pension benefits	25,935,649	-	-	-
OPEB benefits	281,161	-	-	-
Future death benefits	12,366	-	-	-
Local units	4,521	-	-	-
Trust beneficiaries	-	54,880	-	-
Local government investment pool participants	-	-	373,819	-
Total net assets	\$ 26,233,697	\$ 54,880	\$ 373,819	

The notes to the financial statements are an integral part of this statement.

State of Indiana
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Pension and Other Employee Benefit Trust Funds	Private-Purpose Trust Funds	Investment Trust Fund
Additions:			
Member contributions	\$ 341,611	\$ 3,988	\$ 428,966
Employer contributions	1,695,631	-	-
Contributions from the State of Indiana	89,763	-	-
Net investment income (loss)	300,315	48	1,164
Taxes	-	84,243	-
Less investment expense	(119,318)	-	(1)
Federal reimbursements	481	-	-
Donations/escheats	-	112,083	-
Transfers in	20,339	-	-
Reinvestment of distributions	-	-	564
Other	300	-	-
Total additions	2,329,122	200,362	430,693
Deductions:			
Pension and disability benefits	2,063,840	-	-
Retiree health benefits	13,163	-	-
Death benefits	938	-	-
Payments to participants/beneficiaries	-	187,625	565
Refunds of contributions and interest	95,431	-	675,382
Administrative	31,984	-	414
Pension relief distributions	224,220	-	-
Capital projects	9,359	-	-
Transfers out	20,339	-	-
Other	250	-	186
Total deductions	2,459,524	187,625	676,547
Net increase (decrease) in net assets	(130,402)	12,737	(245,854)
Net assets held in trust, July 1, as restated	26,364,099	42,143	619,673
Net assets held in trust, June 30	\$ 26,233,697	\$ 54,880	\$ 373,819

The notes to the financial statements are an integral part of this statement.

State of Indiana
Combining Statement of Net Assets
Discretely Presented Component Units
June 30, 2012
(amounts expressed in thousands)

	Governmental	Proprietary	Colleges and Universities	Total
Assets:				
Current assets:				
Cash, cash equivalents and investment	\$ 138,007	\$ 2,040,668	\$ 1,876,124	\$ 4,054,799
Securities lending collateral	-	76,035	53,597	129,632
Receivables (net)	153	189,627	414,722	604,502
Intergovernmental receivable	-	264,750	-	264,750
Inventory	-	680	16,353	17,033
Prepaid expenses	-	2,800	5,777	8,577
Loans receivable	910	215,775	-	216,685
Investment in direct financing lease	-	66,934	-	66,934
Funds held in trust by other:	-	-	23,402	23,402
Other current assets	-	14,734	70,005	84,739
Total current assets	139,071	2,872,003	2,459,980	5,471,054
Noncurrent assets				
Cash, cash equivalents and investments - restricted	-	1,320,081	2,200,689	3,520,770
Other receivables	-	1,506	437,045	438,551
Investments - unrestricted	-	400,522	4,247,864	4,648,386
Loans receivable	28,328	3,156,773	-	3,185,101
Bond issuance costs net of amortization	-	37,714	2,953	40,667
Intergovernmental loan:	-	1,652,945	-	1,652,945
Due from primary government	-	50,000	-	50,000
Investment in direct financing lease	-	2,196,175	-	2,196,175
Deferred outflow - derivative instrument	-	285,068	3,386	288,454
Net pension assets	-	1,727	-	1,727
Other postemployment benefits	-	-	26,407	26,407
Other noncurrent asset:	-	5,662	27,873	33,535
Capital assets:				
Land	-	242,135	364,397	606,532
Infrastructure	-	538,207	372,414	910,621
Construction in progress	-	54,654	526,453	581,107
Property, plant, and equipment	381	1,434,436	9,691,421	11,126,238
Less accumulated depreciation	(155)	(623,701)	(4,367,498)	(4,991,354)
Capital assets, net of accumulated depreciation	226	1,645,731	6,587,187	8,233,144
Total noncurrent assets	28,554	10,753,904	13,533,404	24,315,862
Total assets	167,625	13,625,907	15,993,384	29,786,916
Liabilities:				
Current liabilities				
Accounts payable	2,254	46,996	312,812	362,062
Claims payable	-	18,736	-	18,736
Interest payable	-	115,415	31,650	147,065
Current portion of long-term debt	-	646,360	262,038	908,398
Due to primary government	-	3,093	1,693	4,786
Capital lease payable	-	-	1,885	1,885
Accrued prize liability	-	70,408	-	70,408
Salaries, health, disability, and benefits payable	318	173	118,257	118,748
Deferred revenue	19,896	108,035	248,657	376,588
Accrued liability for compensated absence:	263	177	85,244	85,684
Pollution remediation payable	-	482	284	766
Securities lending collateral	-	76,035	53,597	129,632
Deposits held in custody for other:	-	32,529	58,871	91,400
Other current liabilities:	-	4,746	5,267	10,013
Total current liabilities:	22,730	1,123,185	1,180,255	2,326,170
Long-term liabilities				
Accrued liability for compensated absence:	103	199	69,588	69,890
Accrued prize liability	-	124,241	-	124,241
Other postemployment benefits	-	-	75,475	75,475
Pollution remediation payable	-	2,797	-	2,797
Deferred revenue	-	3,402,662	37,054	3,439,716
Capital lease payable	-	-	2,611	2,611
Funds held in trust for other:	-	-	181,223	181,223
Advances from federal government:	-	1,830	28,823	30,653
Revenue bonds/notes payable	-	8,608,434	2,684,340	11,292,774
Derivative instrument liability:	-	285,068	3,386	288,454
Other noncurrent liability:	-	3,786	83,876	87,662
Total long-term liabilities	103	12,429,017	3,166,376	15,595,496
Total liabilities	22,833	13,552,202	4,346,631	17,921,666
Net Assets:				
Invested in capital assets net of related debt	226	391,459	3,817,543	4,209,228
Restricted-nonexpendable				
Grants/constitutional restriction	-	58,973	-	58,973
Permanent funds	-	-	72,442	72,442
Future debt service	-	192,798	-	192,798
Public safety programs	-	-	2,713	2,713
Capital projects	-	673	4,558	5,231
Pension fund distributor	-	425	-	425
Instruction and research	-	-	700,842	700,842
Student aid	-	217	740,728	740,945
Other purposes	-	-	298,717	298,717
Total restricted-nonexpendable	-	253,086	1,820,000	2,073,086
Restricted-expendable				
Instruction and research	-	-	587,321	587,321
Grants/constitutional restriction	-	1,688	6,730	8,418
Endowments	-	113	407,101	407,214
Future debt service	-	281,014	26,708	307,722
Public safety programs	-	-	6,599	6,599
Student aid	-	-	705,529	705,529
Auxiliary enterprise:	-	-	2,396	2,396
Capital projects	-	17,459	205,751	223,210
Repairs and rehabilitation	-	167	-	167
Water pollution and drinking water project:	-	1,189,748	-	1,189,748
Other purposes	-	1,865	472,295	474,160
Total restricted-expendable	-	1,492,054	2,420,430	3,912,484
Unrestricted	144,565	(2,062,894)	3,588,780	1,670,451
Total net assets	\$ 144,791	\$ 73,705	\$ 11,646,753	\$ 11,865,249

The notes to the financial statements are an integral part of this statement.

State of Indiana
Combining Statement of Activities
Discretely Presented Component Units
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	Proprietary	Colleges and Universities
Governmental	\$ 43,162	\$ 240	\$ 11,309	\$ -	\$ (31,613)	\$ -	\$ -
Proprietary	2,045,267	1,465,160	758,801	324	-	179,018	-
Colleges and universities	6,203,281	3,293,396	1,120,681	56,755	-	-	(1,732,449)
Total component units	\$ 8,291,710	\$ 4,758,796	\$ 1,890,791	\$ 57,079	(31,613)	179,018	(1,732,449)
General Revenues:							
Gaming tax					1,005	-	-
Revenue not restricted to specific programs					-	101,358	101,432
Investment earnings					43,298	17,837	1,429,864
Payments from State of Indiana					-	5,833	656,567
Other					44,303	125,028	2,187,863
Total general revenues					12,690	304,046	455,414
Change in net assets					132,101	(230,341)	11,191,339
Net assets - beginning, as restated					\$ 144,791	\$ 73,705	\$ 11,646,753
Net assets - ending							\$ 11,865,249

The notes to the financial statements are an integral part of this statement.

State of Indiana
Combining Statement of Net Assets
Discretely Presented Component Units -
Proprietary Funds
June 30, 2012
(amounts expressed in thousands)

	Indiana Finance Authority	Indiana Bond Bank	Indiana Housing and Community Development Authority	Board for Depositories	Secondary Market for Education Loans
Assets					
Current assets:					
Cash, cash equivalents and investments	\$ 1,107,422	\$ 99,667	\$ 367,469	\$ 149,651	\$ 158,973
Securities lending collateral	-	-	-	-	-
Receivables (net)	95,678	21,476	4,170	607	35,669
Intergovernmental receivable	-	264,750	-	-	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	7	1,398
Loans	124,311	-	17,950	-	73,514
Investment in direct financing lease	66,754	-	-	-	-
Other current assets	9	-	14,725	-	-
Total current assets	1,394,174	385,893	404,314	150,265	269,554
Noncurrent assets:					
Cash, cash equivalents and investments - restricted	-	29,775	1,032,609	100,171	-
Other receivables	-	-	1,498	-	-
Investments - unrestricted	342,383	-	40,161	-	17,978
Loans receivable	2,813,597	-	29,854	-	1,290,274
Bond issuance costs, net of amortization	12,644	17,630	7,127	-	-
Intergovernmental loans	-	1,652,945	-	-	-
Due from primary government	-	-	-	50,000	-
Investment in direct financing lease	1,241,795	-	-	-	-
Deferred outflow - derivative instrument	252,801	14,617	17,649	-	-
Net pension assets	-	-	-	-	-
Other noncurrent assets	125	-	131	-	5,186
Capital assets:					
Land	85,330	-	-	-	-
Infrastructure	483,460	-	-	-	-
Construction in progress	40,515	-	-	-	-
Property, plant, and equipment	1,278,568	-	6,268	237	1,491
Less accumulated depreciation	(482,303)	-	(4,059)	(204)	(1,264)
Total capital assets, net of depreciation	1,405,570	-	2,209	33	227
Total noncurrent assets	6,068,915	1,714,967	1,131,238	150,204	1,313,665
Total assets	7,463,089	2,100,860	1,535,552	300,469	1,583,219
Liabilities					
Current liabilities:					
Accounts payable	5,177	598	13,515	50	7,608
Claims payable	-	-	-	-	-
Interest payable	63,740	33,409	17,756	-	272
Current portion of long-term debt	247,854	312,640	53,695	-	30,500
Due to primary government	-	-	-	-	-
Accrued prize liability	-	-	-	-	-
Salaries, health, disability, and benefits payable	-	-	-	-	-
Deferred revenue	65,585	-	30,909	-	-
Accrued liability for compensated absences	-	-	-	-	-
Pollution remediation payable	482	-	-	-	-
Securities lending collateral	-	-	-	-	-
Deposits held in custody for others	-	32,529	-	-	-
Other current liabilities	1,005	-	-	4	-
Total current liabilities	383,843	379,176	115,875	54	38,380
Long-term liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Accrued prize liability	-	-	-	-	-
Pollution remediation payable	2,797	-	-	-	-
Deferred revenue	3,402,174	488	-	-	-
Advances from federal government	1,830	-	-	-	-
Revenue bonds/notes payable	4,469,365	1,687,468	1,018,734	-	1,423,331
Derivative instrument liability	252,801	14,617	17,649	-	-
Other noncurrent liabilities	-	-	785	-	2,155
Total long-term liabilities	8,128,967	1,702,573	1,037,168	-	1,425,486
Total liabilities	8,512,810	2,081,749	1,153,043	54	1,463,866
Net assets					
Invested in capital assets net of related debt	163,703	-	2,209	33	227
Restricted-nonexpendable					
Grants/constitutional restrictions	-	-	58,139	-	-
Future debt service	-	3,542	189,256	-	-
Capital projects	-	-	-	-	-
Pension fund distribution	-	-	-	425	-
Student aid	-	-	-	-	-
Other purposes	-	-	-	-	-
Total restricted-nonexpendable	-	3,542	247,395	425	-
Restricted-expendable					
Instruction and research	-	-	-	-	-
Grants/constitutional restrictions	-	-	-	-	-
Endowments	-	-	-	-	-
Future debt service	265,970	-	-	-	10,880
Capital projects	-	-	-	-	-
Repairs and rehabilitation	-	-	-	-	-
Water pollution and drinking water projects	1,189,748	-	-	-	-
Other purposes	-	-	-	-	-
Total restricted-expendable	1,455,718	-	-	-	10,880
Unrestricted (deficit)	(2,669,142)	15,569	132,905	299,957	108,246
Total net assets	\$ (1,049,721)	\$ 19,111	\$ 382,509	\$ 300,415	\$ 119,353

The notes to the financial statements are an integral part of this statement.

continued on next page

State Lottery Commission		Indiana Stadium and Convention Building Authority	Non-Major	IFA & ISCBA Elimination	Total Component Units
\$	53,591	\$ 47,169	\$ 56,726	\$ -	\$ 2,040,668
	76,035	-	-	-	76,035
	32,482	1,843	6,639	(8,937)	189,627
	-	-	-	-	264,750
	264	-	416	-	680
	977	-	418	-	2,800
	-	-	-	-	215,775
	-	-	180	-	66,934
	-	-	-	-	14,734
	163,349	49,012	64,379	(8,937)	2,872,003
	153,455	-	4,071	-	1,320,081
	-	-	8	-	1,506
	-	-	-	-	400,522
	-	-	-	(976,952)	3,156,773
	-	-	313	-	37,714
	-	-	-	-	1,652,945
	-	-	-	-	50,000
	-	954,099	281	-	2,196,175
	-	252,801	-	(252,800)	285,068
	1,716	-	11	-	1,727
	-	-	220	-	5,662
	-	-	156,805	-	242,135
	-	-	54,747	-	538,207
	-	-	14,139	-	54,654
	8,246	-	139,626	-	1,434,436
	(5,847)	-	(130,024)	-	(623,701)
	2,399	-	235,293	-	1,645,731
	157,570	1,206,900	240,197	(1,229,752)	10,753,904
	320,919	1,255,912	304,576	(1,238,689)	13,625,907
	17,942	382	1,749	(25)	46,996
	-	-	18,736	-	18,736
	-	8,911	239	(8,912)	115,415
	-	-	1,671	-	646,360
	3,093	-	-	-	3,093
	70,408	-	-	-	70,408
	-	-	173	-	173
	528	-	11,013	-	108,035
	-	-	177	-	177
	-	-	-	-	482
	76,035	-	-	-	76,035
	-	-	-	-	32,529
	1,536	-	2,201	-	4,746
	169,542	9,293	35,959	(8,937)	1,123,185
	-	-	199	-	199
	124,241	-	-	-	124,241
	-	-	-	-	2,797
	-	-	-	-	3,402,662
	-	-	-	-	1,830
	-	976,952	9,536	(976,952)	8,608,434
	-	252,801	-	(252,800)	285,068
	-	835	11	-	3,786
	124,241	1,230,588	9,746	(1,229,752)	12,429,017
	293,783	1,239,881	45,705	(1,238,689)	13,552,202
	2,399	-	222,888	-	391,459
	-	-	834	-	58,973
	-	-	-	-	192,798
	-	-	673	-	673
	-	-	-	-	425
	-	-	217	-	217
	-	-	-	-	-
	-	-	1,724	-	253,086
	-	-	-	-	-
	-	-	1,688	-	1,688
	-	-	113	-	113
	-	-	4,164	-	281,014
	-	16,031	1,428	-	17,459
	-	-	167	-	167
	-	-	-	-	1,189,748
	-	-	1,865	-	1,865
	-	16,031	9,425	-	1,492,054
	24,737	-	24,834	-	(2,062,894)
\$	27,136	\$ 16,031	\$ 258,871	\$ -	\$ 73,705

State of Indiana
Combining Statement of Activities
Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Indiana Finance Authority	Indiana Bond Bank	Indiana Housing and Community Development Authority
Indiana Finance Authority (IFA)	\$ 315,682	\$ 391,814	\$ 88,119	\$ -	\$ 164,251	\$ -	\$ -
Indiana Bond Bank	96,482	545	95,718	-	-	(219)	-
Indiana Housing and Community Development Authority	571,067	59,106	538,450	-	-	-	26,489
Board for Depositories	761	-	703	-	-	-	-
Secondary Market for Educational Loans	24,297	-	30,727	-	-	-	-
State Lottery Commission	850,220	855,741	-	-	-	-	-
Indiana Stadium and Convention Building Authority (ISCBA)	54,855	42,421	6,202	-	-	-	-
Non-Major Proprietary	182,980	162,188	3,304	324	-	-	-
IFA & ISCBA Interfund Eliminations	(51,077)	(46,655)	(4,422)	-	-	-	-
Total component units	\$ 2,045,267	\$ 1,465,160	\$ 758,801	\$ 324	164,251	(219)	26,489
General revenues:							
Investment earnings					56,442	239	27,641
Payments from State of Indiana					-	-	-
Other					-	-	-
Total general revenues					56,442	239	27,641
Change in net assets					220,693	20	54,130
Net assets - beginning, as restated					(1,270,414)	19,091	328,379
Net assets - ending					\$ (1,049,721)	\$ 19,111	\$ 382,509

The notes to the financial statements are an integral part of this statement.

continued on next page

State of Indiana
Combining Statement of Activities
Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Net (Expense) Revenue and Changes in Net Assets					
	Board for Depositories	Secondary Market for Education Loans	State Lottery Commission	Indiana Stadium and Convention Building Authority	Non-Major	IFA & ISCBA Interfund Eliminations
Indiana Finance Authority (IFA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,251
Indiana Bond Bank	-	-	-	-	-	(219)
Indiana Housing and Community Development Authority	-	-	-	-	-	26,489
Board for Depositories	(58)	-	-	-	-	(58)
Secondary Market for Educational Loans	-	6,430	-	-	-	6,430
State Lottery Commission	-	-	5,521	-	-	5,521
Indiana Stadium and Convention Building Authority (ISCBA)	-	-	-	(6,232)	-	(6,232)
Non-Major Proprietary	-	-	-	-	(17,164)	(17,164)
IFA and ISCBA Interfund Eliminations	-	-	-	-	-	-
Total component units	(58)	6,430	5,521	(6,232)	(17,164)	179,018
General revenues:						
Investment earnings	-	-	16,615	43	378	101,358
Payments from State of Indiana	-	-	-	-	17,837	17,837
Other	-	-	-	-	5,833	5,833
Total general revenues	-	-	16,615	43	24,048	125,028
Change in net assets	(58)	6,430	22,136	(6,189)	6,884	304,046
Net assets - beginning, as restated	300,473	112,923	5,000	22,220	251,987	(230,341)
Net assets - ending	\$ 300,415	\$ 119,353	\$ 27,136	\$ 16,031	\$ 258,871	\$ 73,705

State of Indiana
Combining Statement of Net Assets
Discretely Presented Component Units -
Colleges and Universities
June 30, 2012
(amounts expressed in thousands)

	Indiana University	Purdue University	Non-Major Colleges and Universities	Totals
Assets				
Current assets:				
Cash, cash equivalents and investments	\$ 911,034	\$ 501,705	\$ 463,385	\$ 1,876,124
Securities lending collateral	53,597	-	-	53,597
Receivables (net)	132,631	135,222	146,869	414,722
Inventory	11,389	-	4,964	16,353
Prepaid expenses	-	-	5,777	5,777
Funds held in trust by others	-	-	23,402	23,402
Other current assets	37,777	30,447	1,781	70,005
Total current assets	1,146,428	667,374	646,178	2,459,980
Noncurrent assets:				
Cash, cash equivalents and investments - restricted	-	2,134,609	66,080	2,200,689
Other receivables	301,685	80,496	54,864	437,045
Investments - unrestricted	2,629,952	806,680	811,232	4,247,864
Bond issuance costs net of amortization	-	-	2,953	2,953
Deferred outflow - derivative instrument	-	-	3,386	3,386
Other postemployment benefits	-	-	26,407	26,407
Other noncurrent assets	-	13,801	14,072	27,873
Capital assets:				
Land	94,615	97,340	172,442	364,397
Infrastructure	164,285	76,914	131,215	372,414
Construction in progress	146,311	305,902	74,240	526,453
Property, plant, and equipment	4,032,901	3,118,618	2,539,902	9,691,421
Less accumulated depreciation	(1,849,546)	(1,506,944)	(1,011,008)	(4,367,498)
Total capital assets, net of depreciation	2,588,566	2,091,830	1,906,791	6,587,187
Total noncurrent assets	5,520,203	5,127,416	2,885,785	13,533,404
Total assets	6,666,631	5,794,790	3,531,963	15,993,384
Liabilities				
Current liabilities:				
Accounts payable	188,139	61,895	62,778	312,812
Interest payable	12,973	16,686	1,991	31,650
Current portion of long-term debt	53,654	136,243	72,141	262,038
Due to primary government	1,693	-	-	1,693
Capital lease payable	1,538	-	347	1,885
Salaries, health, disability, and benefits payable	54,130	33,940	30,187	118,257
Deferred revenue	177,913	41,271	29,473	248,657
Accrued liability for compensated absences	44,471	26,164	14,609	85,244
Pollution remediation payable	-	-	284	284
Securities lending collateral	53,597	-	-	53,597
Deposits held in custody for others	-	35,013	23,858	58,871
Other current liabilities	-	-	5,267	5,267
Total current liabilities	588,108	351,212	240,935	1,180,255
Long-term liabilities:				
Accrued liability for compensated absences	19,671	33,523	16,394	69,588
Other postemployment benefits	22,758	30,694	22,023	75,475
Deferred revenue	35,102	-	1,952	37,054
Capital lease payable	1,853	-	758	2,611
Funds held in trust for others	90,128	58,898	32,197	181,223
Advances from federal government	-	19,924	8,899	28,823
Revenue bonds/notes payable	931,392	926,956	825,992	2,684,340
Derivative instrument liability	-	-	3,386	3,386
Other noncurrent liabilities	46,864	8,487	28,525	83,876
Total long-term liabilities	1,147,768	1,078,482	940,126	3,166,376
Total liabilities	1,735,876	1,429,694	1,181,061	4,346,631
Net assets				
Invested in capital assets net of related debt	1,694,440	1,094,127	1,028,976	3,817,543
Restricted-nonexpendable				
Permanent funds	26,842	-	45,600	72,442
Public safety programs	-	-	2,713	2,713
Capital projects	2,143	-	2,415	4,558
Instruction and research	374,661	293,391	32,790	700,842
Student aid	370,748	269,218	100,762	740,728
Other purposes	245,288	35,375	18,054	298,717
Total restricted-nonexpendable	1,019,682	597,984	202,334	1,820,000
Restricted-expendable				
Instruction and research	272,409	243,941	70,971	587,321
Grants/constitutional restrictions	-	-	6,730	6,730
Endowments	-	401,254	5,847	407,101
Future debt service	20,271	-	6,437	26,708
Public safety programs	-	-	6,599	6,599
Student aid	139,711	501,077	64,741	705,529
Auxiliary enterprises	-	-	2,396	2,396
Capital projects	82,113	32,550	91,088	205,751
Other purposes	338,334	123,047	10,914	472,295
Total restricted-expendable	852,838	1,301,869	265,723	2,420,430
Unrestricted (deficit)	1,363,795	1,371,116	853,869	3,588,780
Total net assets	\$ 4,930,755	\$ 4,365,096	\$ 2,350,902	\$ 11,646,753

The notes to the financial statements are an integral part of this statement.

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Indiana University	Purdue University	Non-Major Colleges and Universities	Net (Expense) Revenue
Indiana University	\$ 2,738,091	\$ 1,621,795	\$ 589,001	\$ 33,932	\$ (493,363)	\$ -	\$ -	\$ (493,363)
Purdue University	1,885,783	1,045,406	411,531	13,832	-	(415,014)	-	(415,014)
Non-Major Colleges and Universities	1,579,407	626,195	120,149	8,991	-	-	(824,072)	(824,072)
Total component units	<u>\$ 6,203,281</u>	<u>\$ 3,293,396</u>	<u>\$ 1,120,681</u>	<u>\$ 56,755</u>	<u>(493,363)</u>	<u>(415,014)</u>	<u>(824,072)</u>	<u>(1,732,449)</u>
General revenues:								
Investment earnings					74,637	5,228	21,567	101,432
Payments from State of Indiana					515,421	389,078	525,365	1,429,864
Other					133,451	122,240	400,876	656,567
Total general revenues					723,509	516,546	947,808	2,187,863
Change in net assets					230,146	101,532	123,736	455,414
Net assets - beginning, as restated					4,700,609	4,263,564	2,227,166	11,191,339
Net assets - ending					\$ 4,930,755	\$ 4,365,096	\$ 2,350,902	\$11,646,753

The notes to the financial statements are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS



STATE OF INDIANA

Notes to the Financial Statements
June 30, 2012

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STATE OF INDIANA
Notes to the Financial Statements
June 30, 2012
(schedule amounts are expressed in thousands)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

As required by generally accepted accounting principles, these financial statements present the government (State of Indiana) and its component units. Blended component units, although legally separate entities, are in substance part of the government's operations; data from these units are combined with data of the primary government. Discretely presented component units are reported in one column in the government-wide financial statements. This column contains the governmental fund types, proprietary fund types and colleges and universities. This is to emphasize that, as well as being legally separate from the government, they also provide services to and benefit local governments and/or the citizens of the State of Indiana. Of the component units, the Indiana Housing and Community Development Authority, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association, and the Indiana Political Subdivision Risk Management Commission have a December 31, 2011, fiscal year-end.

Blended Component Units

The following component units are reported under the blended method as the primary government appoints a voting majority of the board and is able to impose its will. These units, although legally separate from the State, are reported as part of the State because they provide services entirely or almost entirely to the State. These component units are audited by the State Board of Accounts.

The Bureau of Motor Vehicle Commission (BMVC) was established by state law to develop and update Bureau of Motor Vehicles (BMV) policy, establish standards for the operation and maintenance of license branches, and submit budget proposals for the BMVC, BMV, and license branches. The BMVC has significant interrelated operations with the BMV and license branches. The BMV is responsible for the accurate and timely distribution of the fees and taxes (excise and wheel) collected at the license branches for driver licenses, auto and watercraft registrations, and license plates.

The BMVC consists of four individuals appointed by the governor and the chairperson who is the commissioner of the BMV. No more than three of the members may be of the same political party. The BMVC is reported as a non-major governmental fund.

The State Student Assistance Commission of Indiana (SSACI) was established by state law to assist the State in increasing the opportunities of higher education for every person who resides in Indiana and who, though being highly qualified and desiring to receive a higher education, is deterred by financial considerations. They provide data to the General Assembly to allow them to make educated policy decisions about financial aid. In addition, they assist the State in identifying which students qualify for financial aid enabling the State to efficiently distribute funds.

The SSACI consists of ten citizens appointed by the governor. Each of Indiana's nine congressional districts must be represented by a resident of the district. An at-large student member who is a student at an approved postsecondary educational institution is also an appointed member. The SSACI is reported as a non-major governmental fund.

Discretely Presented Component Units

The following are discretely presented component units of the State of Indiana. The primary government appoints a voting majority of their boards and is able to impose its will. All governmental and proprietary component units are audited by outside auditors except for the Indiana Economic Development Corporation and State Fair Commission which are audited by the State Board of Accounts. The State Board of Accounts audits the colleges, universities, and the discrete pension trust funds. College and university foundations are audited by outside auditors.

The Indiana Economic Development Corporation (IEDC) was created 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 retention of existing jobs, the growth and modernization of existing industry and the promotion of Indiana. The IEDC is composed of 12 members, none of whom may be members of the general assembly. These members consist of the governor and 11 individuals appointed by the governor. At least five members must belong to the same political party as the governor. At least three members must belong to a major political party other than the party of which the governor is a member. The IEDC is reported as a non-major governmental fund. The IEDC does not issue their own separately audited financial statements.

Formed on May 15, 2005, the Indiana Finance Authority (IFA) combined five formerly independent bodies under one entity. The entities combined included the Indiana Development Finance Authority, State Office Building Commission, Indiana Transportation Finance Authority, Recreational Development Commission and the State Revolving Fund. Effective July 1, 2005, all records, money, and other property held by the Auditor of State with respect to the Supplemental Drinking Water and Wastewater Assistance Programs were transferred to the IFA as the successor entity. The IFA is a body both corporate and politic, and though separate from the State of Indiana (State); the exercise by the IFA of its powers constitutes an essential governmental function. Indiana's constitution restricts State incurrence of debt. As a result, the General Assembly created the IFA and authorized it to issue revenue bonds and other obligations to finance projects for lease to the State.

The IFA finances and refines state hospitals, state office buildings, state garages, correctional facilities, recreational facilities, highways, bridges, airport facilities, and other related facilities for the benefit of the State. The IFA also provides low interest loans to Indiana communities for environmental improvements. It also promotes business and employment opportunities by issuing tax-exempt financing for industrial development projects, rural development projects, childcare financing, and educational facility projects.

The IFA's revenue bonds and notes are special and limited obligations of the IFA, payable from lease rental revenue, bond or note proceeds and investment income. The IFA's revenue bonds are not general obligations of the IFA nor are they State debt within the meaning of any constitutional provision or limitation. The IFA cannot compel the General Assembly to make appropriations to pay

lease rentals. The Authority is reported as a proprietary fund.

The Indiana Bond Bank, created in 1984, is controlled by a board composed of the Treasurer of State, Director of Public Finance and five appointees of the Governor. The Bond Bank issues debt obligations and invests the proceeds in various projects of State and local governments. The unit is reported as a proprietary fund.

The Indiana Housing and Community Development Authority was created in 1978 for the purpose of financing residential housing for persons and families of low and moderate incomes. The Authority's board consists of the Public Finance Director of the Indiana Finance Authority, the Lieutenant Governor, the State Treasurer and four persons appointed by the Governor. The Lieutenant Governor chairs the board. The unit is reported as a proprietary fund.

The Indiana Board for Depositories was established to ensure the safekeeping and prompt payment of all public funds deposited in Indiana banks. The Board, consisting of the Governor, Treasurer of State, Auditor of State, Chairman of the Commission for Financial Institutions, State Examiner of the State Board of Accounts and four members appointed by the Governor, provides insurance on public funds in excess of the Federal Deposit Insurance Corporation limit. The unit is reported as a proprietary fund.

The Indiana Secondary Market for Education Loans, Inc. (ISM) was formed at the request of the Governor to purchase education loans in the secondary market. The Governor appointed the original Board of Directors. ISM provides in its articles of incorporation that changes in the composition of its directors or in its bylaws are subject to the approval of the Governor. The unit is reported as a proprietary fund.

The State Lottery Commission of Indiana is composed of five members appointed by the Governor. Net proceeds from the Lottery are distributed to the State to be used to supplement teachers' retirement, public employees' retirement, and the Build Indiana Fund. A portion of the Build Indiana Fund is then used to supplement the Motor Vehicle Excise Tax Replacement Fund. The Commission is reported as a proprietary fund.

Effective May 15, 2005, the Indiana Stadium and Convention Building Authority was established pursuant to House Bill 1120, which has now been codified at Indiana Code 5-1-17, as an entity of the

State to finance, design, construct and own the new Indiana Stadium in Indianapolis and the upcoming expansion of the adjacent Indiana Convention Center. The Building Authority is governed by a seven member board, comprised of four appointments by the Governor, two appointments by the Mayor of the City of Indianapolis and one appointment by the Governor following nomination from one of the counties surrounding Marion County. The Authority is reported as a proprietary fund.

The White River State Park Development Commission has the responsibility 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. The Commission is reported as a non-major proprietary fund.

The Ports of Indiana is created under Indiana Code 8-10-1-3 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. The Commission consists of seven members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The State Fair Commission was established per Indiana Code 15-13-2 as the trustee for and on behalf of the people of the State of Indiana to administer the State Fairgrounds as trust property of the State of Indiana. The Commission is responsible for holding the annual Indiana State Fair in August, as well as providing accessible, cost-effective, secure and modern facilities for the variety of events held at the Fairgrounds and other properties it owns. The Commission consists of eight members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The Indiana Comprehensive Health Insurance Association was created by the State of Indiana to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage. The board of directors of the Association consists of nine members whose principal residence is in Indiana. Four members are appointed by the insurance commissioner from the members of the Association, one of which must be a representative of a health maintenance organization. Two members are appointed by the commissioner and shall be consumers representing policyholders.

Other members are the state budget director or designee and the commissioner of the department of insurance or designee. One member appointed by the commissioner must be a representative of health care providers. The Association is reported as a non-major proprietary fund.

The Indiana Political Subdivision Risk Management Commission was created per Indiana Code 27-1-29 to administer the Political Subdivision Risk Management Fund (Basic fund) and the Political Subdivision Catastrophic Liability Fund (Catastrophic fund). These funds aid political subdivisions in protecting themselves against liabilities. The Commission consists of eleven members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The Indiana State Museum and Historic Sites Corporation was created per Indiana Code 4-37 and is responsible for operating and administering the twelve State Historic Sites including the Indiana State Museum. The twelve Historic Sites include Angel Mounds, Corydon Capitol, Culbertson Mansion, J.F.D. Lanier Mansion, Levi Coffin, Limberlost, New Harmony, T.C. Steele, Gene Stratton-Porter, Vincennes, Whitewater Canal and the Indiana State Museum. The Corporation is governed by a thirty member board of trustees of which twenty-five are voting members and five are non-voting members. Of the twenty-five voting members, thirteen persons are appointed by the governor and twelve are appointed by the board. The five non-voting members include the chief executive officer, the governor or governor's designee, one member of the House of Representatives, one member of the Senate, and the director of the Department of Natural Resources or the director's designee. The Corporation is reported as a non-major proprietary fund.

Each of the seven colleges and universities included in this report was established by individual legislation to provide higher education opportunities to the citizens of Indiana. The authority to administer the operations of each institution is granted to a separate board of trustees for each of the seven institutions. The number and makeup of the board of trustees of each college and university is prescribed by legislation specific for that institution. Four universities have nine member boards; two have ten member boards; Ivy Tech Community College has a fourteen-member board of trustees. Appointments to the boards of trustees are made by the Governor and by election of the alumni of the respective universities. Indiana

University and Purdue University are reported as a major discretely presented component unit.

Fiduciary in Nature Component Unit

Effective July 1, 2011, the Indiana Public Retirement System (INPRS) was established as an independent body corporate and politic. INPRS is not a department or agency for the State, but is an independent instrumentality exercising essential government functions. The INPRS board is composed of nine trustees appointed by the Governor which includes the director of the budget agency or the director's designee as an ex officio voting member of the board. The board of trustees administers the following plans: Public Employees' Retirement Fund, Teachers' Retirement Fund, Judges' Retirement System, State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan, the 1977 Police Officers' and Firefighters' Pension and Disability Fund, the Legislators' Retirement System Defined Benefit Plan, the

Legislators' Retirement System Defined Contribution Plan, the Prosecuting Attorneys' Retirement Fund, the Pension Relief Fund, and two death benefit funds. For more information on the plans see Note V(E) Employee Retirement Systems and Plans. All of these funds have been aggregated for presentation from INPRS' financial statements.

The Indiana Public Retirement System was determined to be significant for note disclosure purposes involving the fiduciary in nature component units.

The primary government's officials are also responsible for appointing the members of the boards of other organizations, but the primary government's accountability for these organizations does not extend beyond making the appointments.

The financial statements of the individual component units whom issue separately audited financial statements may be obtained from their administrative offices as follows:

Indiana Finance Authority
One North Capitol Ave., Suite 900
Indianapolis, IN 46204

Indiana Bond Bank
10 West Market St. Suite 2980
Indianapolis, IN 46204

State Lottery Commission of Indiana
1302 N. Meridian St.
Indianapolis, IN 46202

Indiana Stadium and Convention
Building Authority
425 W. South Street
Indianapolis, IN 46225

Indiana Housing and Community Development Authority
40 South Meridian, Suite 1000
Indianapolis, IN 46204

Secondary Market for Education Loans, Inc.
Capital Center, Suite 400
251 N. Illinois
Indianapolis, IN 46204

Indiana Board for Depositories
One North Capitol Ave., Suite 444
Indianapolis, IN 46204

Indiana White River State Park
Development Commission
801 West Washington Street
Indianapolis, IN 46204

Indiana Comprehensive Health Insurance Association
9465 Counselors Row, Suite 200
Indianapolis, IN 46240

Ports of Indiana
150 West Market Street, Suite 100
Indianapolis, IN 46204

Indiana State Fair Commission
1202 E. 38th Street
Indianapolis, IN 46205

Indiana Political Subdivision Risk Management Commission
c/o Indiana Department of Insurance
311 W. Washington St., Suite 300
Indianapolis, IN 46204

Indiana State Museum and Historic Sites Corporation
650 W. Washington St.
Indianapolis, IN 46204

Ivy Tech Community College
50 West Fall Creek Parkway North Drive
Indianapolis, IN 46208

University of Southern Indiana
8600 University Boulevard
Evansville, IN 47712

Indiana University
Poplar's Room. 500, 107 S. Indiana Ave.
Bloomington, IN 47405-1202

Ball State University
Administration Bldg., 301
2000 West University Avenue
Muncie, IN 47306

Indiana State University
Office of the Controller
210 N. 7th Street
Terre Haute, IN 47809

Vincennes University
1002 North 1st Street
Vincennes, IN 47591

Purdue University
Accounting Services
401 South Grant Street
West Lafayette, IN 47907-2024

Indiana Public Retirement System
One North Capitol Ave., Suite 001
Indianapolis, IN 46204

B. Government-Wide and Fund Financial Statements

The government-wide financial statements consist of a statement of net assets and a statement of activities. These statements report information about the overall government. They exclude information about fiduciary activities, including component units, which are fiduciary in nature, such as the public employee retirement systems. They distinguish between the primary government and its discretely presented component units as defined

under the reporting entity above. They also distinguish between governmental activities and business-type activities of the State. Governmental activities rely on taxes and intergovernmental revenues for their support. Business-type activities, on the other hand, rely on fees and charges for services provided for their support.

The statement of activities matches the State's direct functional expense with the functional program revenue to identify the relative financial burden of each of the State's functions. This format identifies the extent to which each function of the government draws from the general revenues of the government or is self-financing through fees and intergovernmental aid. Certain indirect costs are included in the program expense reported for individual functions of government. Program revenues derive directly from the program itself or from parties outside the State's taxpayers, as a whole. They reduce the net cost of the function to be financed from the general revenues. Program revenues include charges for services, program-specific operating grants and contributions, and program-specific capital grants and contributions. Revenues that do not meet the criteria of program revenues are general revenues. These include all taxes, even those levied for a specific purpose and are reported by type of tax. Investment income is also a general revenue.

Separate financial statements are presented for the State's governmental, proprietary and fiduciary funds. Governmental fund financial statements are the balance sheet and the statement of revenues, expenditures, and changes in fund balances. Major governmental funds are presented in separate columns and non-major funds are aggregated in a separate column. Proprietary and fiduciary funds are reported using the statement of net assets and the statement of changes in net assets. In addition proprietary funds include a statement of cash flows.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Measurement Focus and Basis of Accounting

The government-wide statements and the proprietary and fiduciary fund statements use the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Government-mandated nonexchange revenues and voluntary nonexchange revenues, including federal government mandates on the State, certain grants and entitlements, and most donations, are recognized in the period when all applicable eligibility requirements have been met.

For the government-wide financial statements and enterprise and fiduciary fund statements, the State applies all applicable FASB pronouncements issued before December 1, 1989, and those issued after

that date which do not contradict any previously issued GASB pronouncements.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For the State of Indiana, "available" means collectible within one month of the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and related liabilities, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Individual and corporate income tax, sales tax, inheritance tax, cigarette tax, alcoholic beverage tax, motor fuel tax, fines, and penalties are accrued using one month's revenues.

Gaming taxes and fees and vehicle licenses are received daily via electronic funds transfer with a one to three working day delay, so the first several working days in July revenues are reviewed for materiality and accrued accordingly.

Financial Statement Presentation

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Governmental funds are used to account for the government's general government activities. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

The *General Fund* is the State's primary operating fund. It is maintained to account for resources obtained and used for those services traditionally provided by State government, which are not required to be accounted for in another fund. The General Fund is a major fund.

The *special revenue* funds account for specific revenue sources that are legally restricted or committed to expenditure for specific purposes except for major capital projects.

The following special revenue funds are presented as major.

- The *Public Welfare-Medicaid Assistance Fund* receives federal grants and State appropriations which are used to administer the Medicaid program. Federal grant revenues, quality assessment fees, Intermediate Care Facility for the Mentally Retarded fees, and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The *Major Moves Construction Fund* distributes money received from the Toll Road lease. This money is used for new construction and major preservation of highways and bridges throughout Indiana. Interest income and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The *ARRA of 2009 Fund* is used to account for funds received under the American Recovery and Reinvestment Act of 2009 which became law on February 17, 2009. These funds are supplementing existing federal programs in areas such as Medicaid, education, transportation, housing, and employment services. Federal grant revenues and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The *U.S. Department of Transportation Fund* receives federal grants and State appropriations that are used for State transportation programs. Federal grant revenues and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The *U.S. Department of Health and Human Services Fund* receives federal grants that are used to carry out health and human services programs. Federal grant revenues, child support annual fees, and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.

The *capital projects funds* account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or fiduciary funds. There are no major capital project funds.

The *permanent funds* are used to account for resources that are legally restricted to the extent that only earnings and not principal may be used for the benefit of the government or its citizens. There are no major permanent funds.

Proprietary funds focus on the determination of operating income, changes in net assets, financial position and cash flows. Operating revenues and expenses are the revenues and expenses that pertain to the fund's principal operations. Nonoperating revenues and expenses are those revenues resulting from secondary or auxiliary activities of the fund. Nonoperating items include interest/investment revenue and expense. Proprietary funds include both enterprise funds and internal service funds.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The State reports the following major enterprise fund:

- The *Unemployment Compensation Fund* collects employer taxes and the federal share of unemployment compensation. Benefits are paid to eligible individuals.

Internal service funds account for operations that provide goods and services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The goods and services provided include fleet management, information technology and communication, aviation, printing, products of correctional industries, self-insurance, and centralized accounting. Major fund reporting requirements do not apply to internal service funds. Combined totals for all internal service funds are reported as a separate column on the face of the proprietary fund financial statements.

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, investment trust funds, and agency funds.

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, and defined contribution pension

plans. Pension and other employee benefits trust funds include the Indiana Public Retirement System, State Police Pension Fund, State Employee Retiree Health Benefit Trust Fund – DB, and the State Employee Retiree Health Benefit Trust Fund – DC.

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. Private Purpose funds include the Abandoned Property Fund and the Private Purpose Trust Fund.

Investment trust funds are used to report the external portion of investment pools operated by a sponsoring government. The Treasurer of State, local units of government, and quasi-governmental units in Indiana have the opportunity to invest in a common pool of investments that preserves the principal of the public's funds, remains highly-liquid, and maximizes the return on the investment of public funds. The State's investment trust fund is TrustIndiana operated by the state treasurer. The amounts reported represent the external portion of the pool.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity. Agency Funds include Employee Payroll Withholding and Benefits, Local Distributions, Child Support and Department of Insurance.

D. Eliminating Internal Activity

Interfund loans including those from cash overdrafts in funds, interfund services provided or used, and prepaid expenditures of internal service funds are eliminated as internal balances in the government-wide statement of net assets. This is to minimize the "grossing-up" effect on assets and liabilities within the governmental and business-type activities columns of the primary government. As a result, interfund loans and interfund services provided and/or used reported in the governmental funds balance sheet have been eliminated in the government-wide statement of net assets.

Eliminations were made in the statement of activities to remove the "doubling-up" effect of internal service fund activity. The effect of similar internal events that are, in effect, allocations of overhead expenses from one function to another or within the same function have also been eliminated, so that the allocated expenses are reported only by the function to which they were allocated. The

effect of interfund services provided and used between functions has not been eliminated in the statement of activities since to do so would misstate both the expenses of the purchasing function and the program revenues of the selling function.

E. Assets, Liabilities and Equity

1. Deposits, Investments and Securities Lending

For purposes of reporting cash flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and near their maturity (generally three months or less from the date of acquisition).

Cash balances of most State funds are commingled in general checking accounts and several special purpose banking accounts. The available cash balance not necessary beyond immediate need is pooled and invested. Interest earned from investments purchased with pooled cash is deposited in the general fund, except as otherwise provided by statute.

Investments and secured lending transactions are stated at fair value. However, money market investments and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost, which approximates fair value. Fair value is determined by quoted market prices which approximate fair value.

Indiana Code 5-13-9 and 5-13-10.5 authorizes the Treasurer to invest in deposit accounts issued or offered by a designated depository; securities backed by the full faith and credit of the United States Treasury; securities issued by any U.S. government agency; AAA money market mutual funds with a portfolio limited to direct obligations of the U.S., obligations of any federal agency, and/or repurchase agreements fully collateralized with U.S. government obligations or U.S. agency obligations; AAA rated commercial paper, and repurchase agreements that are fully collateralized, as determined by the current market value computed on the day the agreement is effective, by interest-bearing obligations that are issued, fully insured or guaranteed by the United States or any U.S. government agency.

The Treasurer of State is authorized by statute to accept as collateral safekeeping receipts for securities from: (1) a duly designated depository or (2) a financial institution located either in or out of Indiana, having physical custody of securities, with

a combined capital and surplus of at least \$10 million, according to the last statement of condition filed by the financial institution with its governmental supervisory body. The Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount aggregating at any one time more than 50% of the combined capital, surplus and undivided profits of that depository as determined by the last published statement.

The Indiana Public Retirement System (INPRS) Board of Trustees administers seven retirement systems and three non-retirement funds. Indiana law requires the Board to establish investment guidelines and limits on all types of investments and take other actions necessary to fulfill its duty as fiduciary for all assets under its control. The INPRS Board of Trustees is required to diversify investments in accordance with the prudent investor standards. At June 30, 2012, cash and investments of the funds were held by banks or trust companies under custodial agreements with INPRS. The INPRS Board of Trustees contracts with investment counsel, trust companies or banks to assist INPRS in its investment program. The Investment Policy Statement adopted by the INPRS Board of Trustees and the asset allocation approved by the Board of Trustees contains target allocations and allowable ranges that are expected to meet target rates of return over a long period of time while minimizing risk. The investments of INPRS are subject to the provisions of IC 5-10.3-5-3 and IC 5-10.4-3-10. See Note IV(A)(3) for more information.

Investments which are authorized for the State Police Retirement fund include: U.S. Treasury and Agency obligations, State and municipal obligations, domestic corporate bonds/notes, common stock and equity securities, foreign stocks and bonds, mortgage pool investments, and repurchase agreements. The investments of the State Police Retirement fund are subject to the provisions of IC 10-12-2-2.

2. Receivables and Payables

In the government-wide and proprietary fund financial statements, revenues are recognized on the flow of economic resources measurement focus. Material receivables are recognized as follows. Uncollected taxes due in the following periods are subject to accrual.

Individual income tax – Individual withholding tax is due from employers by the 20th day after the end of the month collected. Estimated payments are due from individuals by the 15th

of the month immediately following each quarter or the calendar year.

Corporate income tax - Due quarterly on the 20th day of April, June, September, and December with the last payment due on April 15th for a calendar year taxpayer.

Sales tax – Due by the 20th day after the end of the month collected.

Fuel tax – Gasoline tax is due the 20th day after the end of the month collected. Special fuel tax, depending on the status of the taxpayer, is due by the 15th day after the end of the month collected or the 15th day after the end of the quarter collected. Motor carrier surtax is due at the end of the month following the end of the quarter.

Financial institutions tax – same laws as corporate income taxes (see above) for making payments.

Alcohol and tobacco taxes – Cigarette distributors must purchase tax stamps within 6 days after they accept delivery of the cigarettes. Cigarette tax is due within 30 days of the issuance of the tax stamp. Alcoholic beverage tax is due by the 20th day after the end of the month collected.

Inheritance tax – except as otherwise provided in IC 6-4.1-6-6(b), the inheritance tax imposed as a result of a decedent's death is due twelve (12) months after the person's date of death.

In the governmental fund financial statements, revenue is recognized on the flow of current financial resources. Material receivables are subject to accrual for receipts collected in the month of July.

The State of Indiana does not collect property tax, which is collected by local units of government.

Deferred revenue is the liability for the full accrual income taxes receivable net of the allowance for doubtful accounts plus cash on hand from federal grant programs.

3. Interfund Transactions and Balances

The State has the following types of interfund transactions in the governmental fund and proprietary financial statements:

Interfund services provided and used (reciprocal interfund activity) – Charges for goods or services rendered by one fund to another are treated as

revenues of the recipient fund and expenditures/expenses of the disbursing fund.

Interfund Transfers (non-reciprocal interfund activity) – Legally authorized transfers whereby the two parties do not receive equivalent cash, goods or services are reported as transfers.

The types of assets and liabilities resulting from these transactions are:

Interfund loans – These are balances arising from the short-term and long-term portion of interfund transactions.

Interfund services provided/used – These are balances arising in connection with reciprocal interfund activity or reimbursements. Balances relating to discretely presented component units are presented as 'Due from/to component units'.

Interfund services provided and interfund loans are eliminated in the government-wide statements because they are provided by one governmental activity on behalf of another or by one business-type activity on behalf of another.

4. Inventories and Prepaid Items

Inventories for the Inns & Concessions, Institutional Industries and Administrative Services Revolving funds are valued at cost. The costs of governmental fund-type inventories are recorded as expenditures when purchased. The first in/first out (FIFO) method is used for valuation of inventories.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

5. Restricted Net Assets

Certain net assets are classified as restricted net assets because their use is completely restricted by bond indentures, contracts, grantors, contributors, laws or regulations of other governments, or through constitutional provisions or enabling legislation. Net assets restricted by enabling legislation for governmental activities totals \$0.9 billion, of which \$0.5 billion is permanent funds principal and \$0.4 billion is for the Economic Stabilization Fund as discussed in Note V(D).

6. Capital Assets

Capital outlays are reported as expenditures in the governmental funds and as assets in the government-wide statements to the extent the State's \$20,000 capitalization threshold for external

financial reporting is met. In accordance with GASB Statement No. 34, all infrastructure assets have been capitalized retroactively.

The Indiana Department of Transportation (INDOT) uses the modified approach for reporting its infrastructure. The Department of Natural Resources (DNR) uses the depreciation approach for reporting its infrastructure.

Under the modified approach, the State has determined that the condition level for INDOT infrastructure assets to be maintained is:

- a network average International Roughness Index (IRI) of no more than 95 and no more than 10% of all pavements in the unacceptable range for Interstates, National Highway Safety (NHS) Non-Interstate roads, and Non-NHS roads,
- an average sufficiency rating of 87% for interstate bridges,
- an average sufficiency rating of 85% for NHS Non-Interstate bridges, and
- an average sufficiency rating of 83% for Non-NHS bridges.

The Asset Management, Program Engineering, and Road Inventory Division of INDOT is responsible for determining the appropriate condition level of the infrastructure assets.

No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential.

INDOT projects are capitalized based on capitalization and preservation percentages assigned to three hundred seventy-seven (377) work types. For example, the cost for constructing a new bridge would likely be 100% capitalized; whereas, the cost for adding travel lanes to a road would likely be assigned a work type code resulting in capitalization at 50% and preservation at 50%.

The State maintains an inventory of these infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained. Road pavement condition assessments are performed annually on all INDOT state routes, including interstates. Condition assessments of all bridges are determined on a bi-annual basis. Sufficiency ratings of all bridges are determined on an annual basis by the Federal Highway Administration based on annual submittal of bridge condition data.

The State makes annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Capital assets are depreciated in the proprietary and similar trust funds using the straight-line method on both the fund basis and the government-wide basis. Both the government-wide statements and proprietary and similar trust funds use the following estimated useful lives:

<u>Assets</u>	<u>Months</u>
Buildings and other structures including improvements to buildings and other structures	240-480
Computer software	36
Infrastructure (not using modified approach)	240-720
Furniture, machinery and equipment	12-168
Motor pool vehicles	96-168

The State of Indiana maintains several collections of works of art, historical treasures, and similar assets that are not capitalized. While the collections are maintained by different agencies, each collection is:

- Held for public exhibition, education, or research in furtherance of public service, rather than financial gain.
- Protected, kept unencumbered, cared for, and preserved.
- Subject to an organizational policy that either prohibits sale or requires the proceeds from sales of collection items to be used to acquire other items for collections.

The State's major collections are:

- The Commission on Public Records, State Archives Collection consists of historical and legal documents, that are generated on: paper or paper substitutes; photographic or chemically based media; magnetic or machine readable media; or any other materials, regardless of form or characteristics.
- The State Library has two collections, the Manuscript Collection and the Indiana History Collection. These collections include historical documents and works of art, most of it of Indiana origin.

Other collections include the Historical Bureau's Indiana Governors' Portrait Collection, the Department of Administration's Statehouse Collection, and the Indiana Arts Commission's Collection. These collections consist primarily of art objects.

7. Compensated Absences

Full-time employees of the State of Indiana are permitted to accumulate earned but unused vacation and sick pay benefits. Vacation leave accumulates at the rate of one day per month and sick leave at the rate of one day every two months plus an extra day every four months. Bonus vacation days are awarded upon completion of five, ten and twenty years of employment.

Personal leave days are earned at the rate of one day every four months; any personal leave accumulated in excess of three days automatically becomes part of the sick leave balance. Upon separation of service, in good standing, employees will be paid for a maximum of thirty (30) unused vacation leave days. In addition, qualifying retiring employees are paid an additional payment up to a maximum of \$5,000, which is made up of unused vacation leave over 30 days, unused personal leave, and unused sick leave.

Employees of the legislative and judicial branches as well as those of the separately elected officials (i.e., Auditor of State) may convert a portion of accrued but unused vacation and sick leave into the deferred compensation plan. An employee must have at least 300 hours of vacation or sick leave accrued in order to participate in this plan. There is a sliding scale which determines how many hours are converted from those hours the employee has accrued. The hours converted are deposited into the deferred compensation program's 401(a) plan at 60% of the employee's hourly rate. Employees of the legislative branch of government have elected to participate in this program for FY 2013.

Vacation and personal leave and salary-related payments that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported as long term liabilities in the government-wide, proprietary, and fiduciary fund financial statements.

8. Long-Term Obligations

Long-term debt and other obligations are reported in the government-wide statements and the

proprietary funds statements as liabilities in the applicable governmental activities, business-type activities, or proprietary fund.

In the governmental fund financial statements, bond issuance costs and bond discounts are treated as period costs in the year of issue. Proceeds of long term debt, issuance premiums or discounts and certain payments to escrow agents for bond refundings are reported as other financing sources and uses.

9. Fund Balance

In the fund financial statements, fund balances are categorized as nonspendable, restricted, committed, assigned, or unassigned. A brief description of each category is as follows:

Nonspendable – represents amounts that are either not in spendable form, such as inventories, and activity that is legally or contractually required to be maintained intact, such as a principal balance in a permanent fund.

Restricted – represents amounts restricted to specific purposes because of constraints placed on their use that are either externally imposed such as by grantors or imposed by law through constitutional provisions or enabling legislation.

Committed – represents amounts that can only be used for a specific purpose pursuant to constraints imposed by the government's highest level of decision making authority. The State of Indiana's highest level of decision making authority is the General Assembly. The formal action necessary would be the enactment of a State law that specifically establishes, modifies, or rescinds a fund balance commitment.

Assigned – represents amounts that are constrained by the government's intent to be used for specific purposes as expressed by the governing body itself or the official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The State Budget Agency has the authority per the biennial budget bill to make assignments of fund balances for specific purposes except for those restricted by law. The State Board of Finance comprised of the Governor, Auditor of State and Treasurer of State is empowered to make assignments of funds except for trust funds per I.C. 4-9.1-1-7.

Unassigned – represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Only the general fund may report a positive unassigned fund balance; whereas, other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

Funds on the State's accounting system are assigned one of the five fund balance classifications. If a fund has resources that are both restricted and unrestricted, then expenditures are applied first to restricted fund balance and then unrestricted amounts. A fund's unrestricted fund balance would have committed amounts reduced first, assigned amounts second, and unassigned amounts third when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

As described in Note I, Summary of Significant Accounting Policies, differences exist between the government-wide and the governmental fund financial statements. These differences are summarized in the reconciliations that follow the governmental fund financial statements.

A. Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

In the government-wide financial statements, capital assets are considered economic resources and are capitalized at cost or estimated historical cost at time of acquisition. Where applicable these costs are offset by accumulated depreciation.

The government-wide statements use the flow of economic resources and accrue receivables that are not available soon enough in the subsequent period to pay for the current period's expenditures. Also under the flow of economic resources, expenses reported in the statement of activities do not require the use of current financial resources. Both these receivables and payables are accrued in the government-wide statements, but not in the fund financial statements.

Internal service funds are used by management to charge the costs of certain activities to individual funds. In the government-wide financial statements, the assets and liabilities of internal service funds are included in governmental activities in the statement of net assets. In the proprietary fund financial statements internal service fund balances are segregated and reported as their own fund type.

B. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

In the government-wide financial statements, the cost for capital outlays, except for governmental infrastructure, is allocated over the assets' useful lives and is reported as depreciation expense. In the fund financial statements, capital outlays are reported as expenditures in the functional line items.

The government-wide statements use the flow of economic resources and therefore do not report revenues and expenses dependent on the availability of financial resources, as is reported in the fund financial statements. Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial statements. Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the fund financial statements. Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental fund financial statements, but the repayment reduces long-term liabilities in the statement of net assets.

Internal service funds are used by management to charge the costs of certain activities to individual funds. In the government-wide financial statements, the expenses of internal service funds are included in governmental activities in the statement of activities. In the proprietary fund financial statements internal service fund balances are segregated and reported as their own fund type.

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Equity

At June 30, 2012, various funds had a deficit fund balance caused by overdrafts from pooled cash and investments and the posting of accruals to the

balance sheet. Temporary cash overdrafts are reported as interfund loans from the general fund.

Fund	Overdraft from pooled cash	Accrual deficits
Governmental Funds		
US Department of Transportation	\$ (18,582)	\$ (62,184)
US Department of Health & Human Services	(58,560)	(22,038)
US Department of Agriculture	-	(88,464)
S&S Children Home Construction	(709)	-

B. Fund Balance

The State of Indiana reports its fund balances for governmental funds as nonspendable, restricted, committed, assigned, and unassigned. The detail

of the fund balance classifications at June 30, 2012 is as follows:

	Major Special Revenue Funds						
	General Fund	Public Welfare- Medicaid Assistance Fund	Major Moves Construction Fund	ARRA of 2009	US Department of Transportation	US Department of Health & Human Services	Non-Major Funds
Fund balances:							
Nonspendable:							
Permanent fund principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,125
Restricted:							
General Government	363,212	-	-	-	-	-	-
Committed:							
General Government	20,859	-	-	-	-	-	580,218
Welfare	-	-	-	-	-	-	306,793
Conservation, culture and developm	-	-	-	-	-	-	103
Education	-	-	-	-	-	-	72
Transportation	-	-	-	-	-	-	171,733
Assigned:							
General Government	96,629	-	-	-	-	-	408,602
Public Safety	14,600	-	-	-	-	-	538,959
Health	985	-	-	1,910	-	-	20,357
Welfare	72,317	414,034	-	8,135	-	-	324,787
Conservation, culture and develop.	18,717	-	-	1,600	-	-	318,116
Education	6,304	-	-	2,286	-	-	65,967
Transportation	1,068	-	1,181,837	-	-	-	307,495
Encumbrances	441,412	-	-	-	-	-	-
Unassigned:	2,338,589	-	-	-	(80,766)	(80,598)	(97,186)
Total fund balance	\$3,374,692	\$ 414,034	\$ 1,181,837	\$ 13,931	\$ (80,766)	\$ (80,598)	\$ 3,447,141

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits, Investments and Securities Lending

1. Primary Government – Other than Major Moves Construction Fund and Next Generation Trust Fund, Investment Trust Funds, and Pension and Other Employee Benefit Trust Funds.

Investment Policy

Indiana Code, Title 5, Article 13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Major Moves Construction Fund and the Next Generation Trust Fund have separate investment authority as established under Indiana Code 8-14-14 and Indiana Code 8-14-15, respectively. The Treasurer of State shall invest these funds in the same manner as the public employees' retirement fund under Indiana Code 5-10.3-5 with the exception that monies may not be invested in equity securities. For more information, please see the PERF policy in note IV(A)3. There are no formal deposit or investment policies for the investment of these

funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Indiana Code 5-13-9 authorizes the Treasurer to invest in deposit accounts issued or offered by a designated depository; securities backed by the full faith and credit of the United States Treasury; and repurchase agreements that are fully collateralized, as determined by the current market value computed on the day the agreement is effective, by interest bearing obligations that are issued, fully insured or guaranteed by the United States or any U.S. government agency.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statute does not establish any parameters or guidelines related to interest rate risk.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

Primary Government		Investment Maturities (in Years)		
Investment Type	Fair Value Totals	Less than 1	1 - 5	6 - 10
U.S. Treasuries	\$ 149,943	\$ 149,943	\$ -	\$ -
U.S. Agencies	4,110,068	3,864,378	245,690	-
Supranationals	118,502	99,993	18,509	-
Municipal Bonds	39,180	19,736	-	19,444
Local Govt Investment Pool	200,000	200,000	-	-
Non-U.S. Fixed Income	30,072	5,006	25,066	-
Certificate of Deposits	161,722	161,722	-	-
Money Market Mutual Funds	395,400	395,400	-	-
Total	\$ 5,204,887	\$ 4,896,178	\$ 289,265	\$ 19,444

Custodial Credit Risk

Deposits – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the

possession of an outside party.

At June 30, 2012, the balance of the State of Indiana's deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its

obligations. Indiana Code 5-13-9-2 authorizes the State Treasurer to invest or reinvest in securities fully guaranteed and issued by (1) the United States Treasury, (2) a federal agency, (3) a federal instrumentality, or (4) a federal government sponsored enterprise. The State Treasurer also may invest or reinvest in money market mutual funds that are in the form of securities of or interests in an open-end, no-load, management-type investment company or investment trust registered under the provisions of the federal Investment Company Act of 1940. The portfolio of the investment company or investment trust must be limited to direct obligations of the United States, a federal agency, a federal instrumentality, a federal government sponsored enterprise, or repurchase agreements fully collateralized by obligations described in numbers (1) through (4) above. The statute also states the securities of or interests in an investment company or investment trust must be rated as one of the following: (1) AAA, or its equivalent, by Standard & Poor's Corporation or its successor; or (2) Aaa, or its equivalent, by Moody's Investors Service, Inc. or its successor.

The following table provides information on the credit quality ratings for investments in debt securities as well as investments in external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities as of June 30, 2012. The following table reflects the greatest risk rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S&P, Moody, and Fitch) for each type of investment:

Primary Government		
Investment Type	Greatest Risk	
	Rating	Fair Value
U.S. Treasuries	AA	\$ 149,943
U.S. Agencies	AAA	50,003
	AA	4,060,065
Supranationals	AAA	65,008
	NR	53,494
Certificate of Deposits	NR	161,722
Municipal Bonds	NR	39,180
Non-US Fixed Income Bonds	A	30,072
Local Govt Investment Pool	NR	200,000
Money Market Mutual Funds	AAA	395,400
Total		<u>\$ 5,204,887</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Indiana Code 5-13-10-3 states that the State Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount aggregating at any one time more than fifty percent (50%) of the combined capital, surplus, and undivided profits of that depository as determined by its last published statement of condition filed with the State Board for Depositories.

Investments in any one issuer, other than securities issued or guaranteed by the US government, that represent 5% or more of the total investments are:

FHLMC	27.93%	\$1,702,364
FHLB	22.46%	\$1,368,786
FNMA	12.38%	\$754,208

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. As of June 30, 2012, there were no deposits or investments denominated in foreign currencies, thus there was no foreign currency risk.

Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in excess of the total market value of the loaned securities. The Treasurer of State is authorized by statute (IC 5-13-10.5) to accept as collateral safekeeping receipts for securities from: (1) a duly designated depository, having physical custody of securities, with a combined capital and surplus of at least \$10 million, according to the last statement of condition filed by the financial institution with its governmental supervisory body. The Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount or (2) a financial institution located either in or out of Indiana aggregating at any one time more than 50% of the combined capital, surplus and undivided profits of that depository as determined by the last published statement.

Indiana Code 5-13-10.5-13 states that securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise; in excess of the total market value of the loaned securities. State statutes and policies permit the State to lend securities to broker-dealers and other entities (borrowers) for collateral with a simultaneous agreement to return the collateral for the same securities in the future.

The State's custodial banks manage the securities lending programs and receive cash or securities as collateral. The types of securities lent during the year may include U.S. Treasury and agency obligations, corporate bonds/notes, and foreign bonds. Collateral securities and cash are initially pledged at 102% of the market value of the securities lent. Cash received as collateral is reported as an asset and a liability on the balance sheet. Securities received as non-cash collateral are not reported on the balance sheet because the State does not have the ability to pledge or sell them without a borrower default. Generally, there are no restrictions on the amount of assets that can be lent at one time, except for the Indiana Public Retirement System (fiduciary in nature component unit), which allow no more than 40% to be lent at one time.

Cash collateral may be invested. Cash collateral is generally invested in securities of a longer term with the mismatch of maturities generally 0-35 days. The weighted average maturity gap at June 30, 2012 was 12 days. The contracts with the State's custodians requires them to indemnify the funds if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the funds for income distributions by the securities' issuers while the securities are on loan.

At year end, the State had no credit risk exposure to any borrowers because the amount the State owes the borrowers exceeds the amounts the borrowers owe the State.

As of June 30, 2012, the fair values of the underlying securities on loan were:

Security Type	Fair Value
U.S. Governments	\$ 98,722
U.S. Agencies	80,707
Total	<u>\$ 179,429</u>

The fair values of the cash and non-cash collateral received were:

Security Type	Fair Value
U.S. Governments	\$ 100,744
U.S. Agencies	82,386
Total	<u>\$ 183,130</u>

Collateral percentage: 102.06%

Collateral Type	Fair Value
Non-cash collateral	\$ 100,744
Cash collateral	82,386
Total	<u>\$ 183,130</u>

Major Moves Construction Fund/Next Generation Trust Funds

Investment Policy

Indiana Code, Title 5, Article 13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Major Moves Construction Fund and the Next Generation Trust Fund have separate investment authority as established under Indiana Code 8-14-14 and Indiana Code 8-14-15, respectively. The Treasurer of State shall invest these funds in the same manner as the public employees' retirement fund under Indiana Code 5-10.3-5, except the funds may not be invested in equity securities. Investment Policy Statements for the investment of these two funds has been adopted by the Treasurer of State. The Investment Policy Statements are written in conformity with the applicable investment statutes and in accordance with prudent investor standards. There is no formal deposit policy other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk. The Investment Policy Statements establish asset allocations for

both Funds and set limits for the exposure in securities from any one issuer to not more than 5% of a Core Fixed Income Investment Manager's portfolio and not more than 10% of a Core Plus Fixed Income Investment Manager's portfolio.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. The Fund's policy for controlling its exposure to interest rate fluctuations should be viewed with the appropriate perspective. A long-term strategy was employed to achieve the Fund's objectives, but there was consideration given to the short-term liquidity needs to meet disbursements required by the Fund. The asset allocation and investment manager structure was designed to tolerate some interim fluctuations in market value while maintaining a long-term return objective of 5.25%.

The following table provides the interest rate risk disclosure for the Major Moves/Next Generation Trust Fund as of June 30, 2012:

Major Moves/Next Generation Funds					
Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. Treasuries	\$ 331,213	\$ 113,031	\$ 177,845	\$ 16,741	\$ 23,596
U.S. Agencies	39,253	18,968	9,697	6,042	4,546
Government Asset and Mortgage Backed Collateralized Mortgage Obligations	170,350	-	276	27,322	142,752
Government CMOs	35,448	-	390	7,232	27,826
Corp CMOs	25,084	-	142	5,205	19,737
Corporate Bonds	658,387	188,975	370,398	71,181	27,833
Corporate Asset Backed	151,544	-	68,869	16,503	66,172
Private Placements	242,672	16,141	174,219	31,276	21,036
Municipal Bonds	27,294	8,750	12,526	1,457	4,561
Commercial Paper	2,661	2,661	-	-	-
Non US Government/Corp Bonds	27,045	135	13,620	6,910	6,380
Money Market Mutual Funds	73,667	73,667	-	-	-
	<u>\$ 1,784,618</u>	<u>\$ 422,328</u>	<u>\$ 827,982</u>	<u>\$ 189,869</u>	<u>\$ 344,439</u>

Custodial Credit Risk

Deposits – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State of Indiana's deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The investment managers must adhere to the following guidelines:

Intermediate and Core Fixed Income Managers

- The average credit quality of each manager's portfolio shall not be lower than Aa3/AA-
- All securities at the time of purchase shall have a Moody's, S&P's and/or Fitch's credit quality rating of no less than BBB
- In the event a holding is downgraded to less than BBB, the manager will have the discretion over when to sell the security, generally, no later than 90 days following the downgrade.

Core Plus Fixed Income Managers

- At least 60% of the securities held in the portfolio shall have a credit rating of no less than BBB
- Investments in high-yield and non-US debt are permitted, but combined exposure to those sectors should not exceed 40%
- The average credit quality of each manager's portfolio shall not be lower than single A

Hybrid Fixed Income Managers

- High-yield and non-US debt securities are permitted
- Non US-dollar currency exposure is permitted

The following table provides information on the credit quality ratings for investments in debt securities, short-term money market funds, bond mutual funds and bond commingled funds, municipal securities, asset-backed, and mortgage-backed securities as of June 30, 2012. The following table below reflects the “greatest risk” rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S&P, Moody, and Fitch) for each type of investment.

Major Moves/Next Generation Funds		
Investment Type	Greatest Risk	
	Ratings	Fair Value
U.S. Treasuries	AA	\$ 331,213
U.S. Agencies	AA	34,444
	A	4,302
	NR	507
Government Asset and Mortgage Backed	AA	131,953
	NR	38,397
Collateralized Mortgage Obligations		
Government CMO's	AA	35,448
Corporate CMO's	AAA	11,561
	AA	1,253
	A	1,145
	BBB	1,004
	BB	111
	B	1,867
	CCC&Below	6,889
	NR	1,254
Non US Govt/Corp Bonds	AAA	-
	AA	-
	A	4,657
	BBB	14,888
	BB	6,480
	B	278
	CCC&Below	-
	NR	742
Corporate Bonds	AAA	6,860
	AA	36,548
	A	278,659
	BBB	257,928
	BB	33,520
	B	27,964
	CCC&Below	11,843
	NR	5,065
Corporate Asset and Mortgage Backed	AAA	125,369
	AA	13,280
	A	6,418
	BBB	1,968
	BB	193
	B	1,467
	CCC&Below	2,364
	NR	485
Private Placements	AAA	40,348
	AA	24,399
	A	21,994
	BBB	32,639
	BB	8,548
	B	15,903
	CCC&Below	13,361
	NR	85,480
Commercial Paper	A	2,481
	NR	180
Municipal Bonds	AAA	-
	AA	14,022
	A	12,369
	BBB	866
	BB	37
	NR	-
Money Market Mutual Funds	NR	73,667
Total		\$ 1,784,618

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools. For Intermediate and Core Fixed Income Managers, securities in any one issuer should be limited to not more than 5% of the investment manager's portion of the Fund portfolio measured at market value. For Core Plus Fixed Income Managers, the exposure of each manager's portfolio should be limited to not more than 10% of the manager's portion of the Fund portfolio measured at market value.

Investments in any one issuer that represent 5% or more of the total investments are:

FNMA 7.31% \$128,410,810

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The Major Moves/Next Generation Trust Fund's foreign currency exposure is focused primarily in fixed income securities. The exposure to foreign currency fluctuation is as follows:

Currency	Combined Total	% of Total Market Value
Brazil Real	\$ 2,709	0.16
Chilean Peso	213	0.01
Columbian Peso	1,544	0.09
Euro	(3,370)	-0.19
Hungarian Forint	316	0.02
Indonesian Rupian	738	0.04
Malaysian Ringgit	1,628	0.09
Mexico New Peso	5,766	0.33
New Turkish Lira	336	0.02
Philippines Peso	723	0.04
Russian Rubel	829	0.05
South African Comm	866	0.05
South Korean Won	1,027	0.06
Uruguayan Peso	2,157	0.12
Others	74	0.01
Total	\$ 15,556	0.90

Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in excess of the total market value of the loaned securities.

At year end, the State had no credit risk exposure to any borrowers because the amount the State owes the borrowers exceeds the amounts the borrowers owe the State.

As of June 30, 2012, the fair values (in thousands) of the underlying securities on loan were:

Security Type	Fair Value
U.S. Governments	\$ 324,031
U.S. Corporates	16,439
Total	\$ 340,470

The fair values of the cash and non-cash collateral received were:

Security Type	Fair Value
U.S. Governments	\$ 330,677
U.S. Corporates	16,885
Total	\$ 347,562

Collateral percentage: 102.08%

Collateral Type	Fair Value
Non-cash collateral	\$ 287,610
Cash collateral	59,952
Total	\$ 347,562

TrustIndiana, Local Government Investment Pool (Investment Trust Funds)

Investment Policy

Indiana Code, Title 5, Article 13, Chapter 9, Section 11 established the local government investment pool (TrustIndiana) within the office and custody of the Treasurer of State. The Treasurer of State shall invest the funds in TrustIndiana in the same

manner, in the same type of instruments, and subject to the same limitations provided for the deposit and investment of state funds by the Treasurer of State under Indiana Code 5-13-10.5. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk. However, pursuant to IC 5-13-9-11(g)(7), no less than fifty percent of funds available for investment shall be deposited in banks qualified to hold deposits of participating local government entities. Investment criteria have been established to create the principles and procedures by which the funds of TrustIndiana shall be invested and to

comply with state statute relating to the investment and deposit of public funds.

Valuation of Investments

Consistent with the provisions of a 2a-7 like pool as defined by GASB Statement No. 31, TrustIndiana securities are valued at amortized cost, which approximates market value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

TrustIndiana - Local Government Investment Pool		
Investment Type	Amortized Cost	Investment Maturity (in Years)
		Less than 1
U.S. Agencies	\$ 39,079	\$ 39,079
Commercial Paper	110,667	110,667
Total	<u>\$ 149,746</u>	<u>\$ 149,746</u>

Custodial Credit Risk

Deposits – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of all bank deposits were covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the

State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. TrustIndiana limits its investments in any one issuer to the highest rating category issued by one nationally recognized statistical rating organization.

The following table provides information on the credit quality ratings for investments in TrustIndiana:

TrustIndiana - Local Government Investment Pool		
Investment Type	Greatest Risk	
	Ratings	Fair Value
U.S. Agencies	AA+	\$ 39,079
Commercial Paper	A1	110,667
Total		<u>\$149,746</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. As noted above, TrustIndiana is required to be comprised of no less than 50% of deposits in banks from an approved list maintained by the State of Indiana. In addition, TrustIndiana limits its investments in any one issuer to 40% of net assets if the issuer is rated A1+/P1 and 25% of net assets if the issuer is rated A1/P1. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represents 5% or more of the total investments were (amount in thousands):

Federal Farm Credit Bank	8.71%	\$	32,564

Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent under an agreement which requires the loaned securities to be collateralized in the form of (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in an amount at least equal to 102% of the current market value of the loaned securities. The net income earned through securities lending is recorded as additional income to the Pool. As of June 30, 2012, there were no securities on loan and therefore, no credit risk exposure.

2. Pension and Other Employee Benefit Trust Funds – Primary Government

State Police Pension Fund

Investment Policy – The Indiana State Police Pension Trust was established in 1937 to provide pension, death, survivor, and other benefits to present and former employees of the department and their beneficiaries who meet the statutory requirement for such benefits.

Indiana Code 10-1-2-2(c), established the prudent investor standard as the primary statutory provision governing the investment of the Trust's assets. IC 10-1-2-2 (c) reads as follows:

The trust fund may not be commingled with any other funds and shall be invested only in accordance with Indiana laws for the investment of trust funds, together with such other investments as are specifically designated in the pension trust. Subject to the terms of the pension trust, the Trustee, with the approval of the Department and the Pension Advisory Board, may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other action necessary to fulfill its duty as a fiduciary for the trust fund. However, the Trustee shall invest the trust fund assets with the same care, skill, prudence, and diligence, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims. The Trustee shall also diversify such investments in accordance with prudent investment standards. There is no formal deposit policy other than compliance to State statute.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in debt securities, short term money market funds, bond mutual/commingled funds, municipal securities, asset-backed, and mortgage backed securities for the State Police Pension Trust. The table reflects the "greatest risk" rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S&P, Moody, and Fitch) for each investment type.

State Police Pension		
Investment Type	<u>Greatest Risk</u>	
	<u>Ratings</u>	<u>Fair Value</u>
U.S. Treasuries	AA	\$ 10,885
U.S. Agencies Assets and Mortgage	AA	13,318
Backed Securities	NR	2,540
Collateralized Mortgage Obligations		
Corporate CMO's	AAA	1,034
	CCC & Below	209
	NR	111
U.S. Agencies CMOs	AA	2,786
	NR	921
Corporate Bonds	AA	644
	A	7,374
	BBB	13,831
	BB	2,006
	B	657
	NR	136
Corporate Asset Backed	AAA	7,277
	AA	869
	A	1,200
	BBB	1,126
	BB	19
	B	16
	CCC & Below	285
	NR	200
Foreign Bonds	A	380
	BBB	160
Private Placements	AAA	585
	AA	161
	A	797
	BBB	2,317
	BB	213
	CCC & Below	29
Municipal Bonds	AAA	236
	AA	1,779
	A	553
	BBB	312
	NR	170
Mutual/Commingled Funds	NR	197,356
Total		<u>\$ 272,492</u>

Custodial Credit Risk

Deposits – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State Police Pension Trust deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the customer. None of the Indiana State Police Pension Trust's investments are exposed to custodial credit risk because they are held in the name of the Indiana State Police Pension Trust. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Indiana State Police Trust has thirteen different investments managers. The purchase of securities in any one nongovernmental corporation shall be limited to an initial cost of 5% of the market value of an investment manager's portfolio. Additionally, the following limits are set to further limit credit exposure:

Large/Mid/Small Capitalization Equity Managers: equity holdings in any one company should not exceed 7.5% of the market value of the investment manager's portion of the Fund's portfolio. Equity holdings in any one industry should not exceed 25% of the market value of the investment manager's portion and equity holdings in any one sector should not exceed 35% of the investment manager's portfolio market value.

Non-US Equity Investment Managers: equity holdings in any one international company shall not exceed 7.5% of the total value of all investments in international equity securities and equity holdings in any one country shall not exceed 35% of all investments in international equity securities.

Domestic Core Fixed/ Domestic Core Plus/Hybrid Managers: securities of any one issuer are limited to not more than 5% of the investment manager's portion of the portfolio measured at market value. Securities backed by the full faith and credit of the United States Government or any of its instrumentalities shall not be subject to exposure limitations. Investments in high-yield and non-US debt securities should be limited to 20% high-yield and 20% non-U.S. debt with a combined exposure to those sectors not to exceed 30%.

There were no investments in any one issuer that represents 5% or more of the total investments.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. The Fund's policy for controlling its exposure to interest rate fluctuations should be viewed with the appropriate perspective. A long-term strategy was employed to achieve the Fund's objectives, but there was consideration given to the short-term liquidity needs to meet disbursements required by the Fund. The asset allocation and investment manager structure was designed to tolerate some interim fluctuations in market value while maintaining a long-term return objective to exceed the actuarial assumed interest rate of 6.75%.

The following table provides the interest rate risk disclosure for the Indiana State Police Pension Fund:

State Police Pension					
Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. Treasuries	\$ 10,885	\$ 110	\$ 4,005	\$ 3,766	\$ 3,004
U.S. Agencies	19,565	2,926	273	1,337	15,029
Collateralized Mortgage Obligations					
Corporate CMO's	1,354	-	22	146	1,186
Corporate Bonds	24,648	1,852	6,585	11,465	4,746
Corporate Asset Backed	10,992	2,313	3,064	157	5,458
Foreign Bonds	540	261	279	-	-
Private Placements	4,102	236	1,563	1,962	341
Municipal Bonds	3,050	-	449	192	2,409
Mutual/Commingled Funds	197,356	197,356	-	-	-
Total Fixed Income Securities	<u>\$ 272,492</u>	<u>\$ 205,054</u>	<u>\$ 16,240</u>	<u>\$ 19,025</u>	<u>\$ 32,173</u>

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The State Police Pension Trust's foreign currency exposure is focused primarily in international and global equity holdings. The exposure to foreign currency fluctuation is as follows:

Currency	Market Value	% of Total Market Value
Australian Dollar	\$ 410	0.11%
Brazil Real	299	0.08
Canadian Dollar	445	0.12
Danish Krone	176	0.05
Euro	3,629	0.94
Hong Kong	210	0.05
Japanese Yen	968	0.25
Norwegian Krone	380	0.10
Pound Sterling	1,837	0.48
S. African Rand	88	0.02
Swiss Franc	893	0.23
Total	<u>\$ 9,335</u>	<u>2.43%</u>

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise. The market value of the required collateral must be in an amount at least equal to 102% of the current market

value of the loaned securities. As of June 30, 2012, the State Police Pension Trust had received cash as collateral in an amount exceeding 102% of the fair value of the underlying securities on loan. The State Police Pension Trust recorded the value of the cash collateral received as an asset in the accompanying financial statements. A corresponding liability has also been recorded because the cash collateral must be returned to the borrower upon expiration of the loan. The lending agent invests the cash collateral received by the borrowers. The weighted average maturity of the cash collateral investments generally matched the term of the securities loans.

At year end, the State Police Pension Trust had no credit risk exposure to any borrowers because the amount the State Police Pension Trust owes the borrowers exceeds the amounts the borrowers owe the State Police Pension Trust.

As of June 30, 2012, all lent securities were collateralized with cash. The fair value of the securities on loan was:

Security Type	Fair Value
U.S. Governments	\$ 2,431
U.S. Equities	2,317
Total	<u>\$ 4,748</u>

State Employee Retiree Health Benefit Trust Fund-DB

Investment Policy – The State Retiree Health Benefit Trust Fund – DB fund is comprised of the State Police Retiree Health Benefit Trust Fund, the

SPD OPEB Trust Fund, the DNR OPEB Trust Fund, and the ATC/Excise OPEB Trust Fund.

The State Police Retiree Health Benefit Trust Fund consists of sections 401(h) and 115 established pursuant to the Internal Revenue Service that are separate accounts established within the State Police Pension Fund for the purpose of paying benefits for sickness, accident, hospitalization, and medical expenses. The assets in this account may be commingled for investment purposes only with the other accounts of the Indiana State Police Pension Fund. The investment authority for this Fund, since it is to be invested in the same manner as the State Police Pension Fund, is established under Indiana Code IC 10-12-2-2(c). There is no formal deposit policy other than compliance to State statute.

IC 10-12-2-2(c) reads as follows:

The trust fund shall be invested only in accordance with Indiana laws for the investment of trust funds, together with such other investments as are specifically designated in the pension trust. Subject to the terms of the pension trust, the Trustee, with the approval of the Department and the Pension Advisory Board, may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other action necessary to fulfill its duty as a fiduciary for the trust fund. However, the Trustee shall invest the trust fund assets with the same care, skill, prudence, and diligence, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims. The Trustee shall also diversify such investments in accordance with prudent investment standards.

The SPD, DNR, and the ATC/Excise OPEB Trust Funds were established pursuant to HEA 1123 of the 2012 Indiana General Assembly. The State Personnel Department administers the SPD OPEB Trust Fund. The Department of Natural Resources administers the DNR OPEB Trust Fund. The ATC/Excise OPEB Trust Fund is administered by the Alcohol and Tobacco Commission. These trust funds were created to provide for the prefunding of annual required contributions and for covering the OPEB liability of covered individuals. The Treasurer of State shall invest monies in these trust funds not currently needed to meet the obligations of the trust funds in the same manner as other public money may be invested. Indiana Code, Title 5, Article 13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. There are no formal

deposit and investment policies for the investment of these funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in the State Retiree Health Benefit Trust Fund-DB:

State Retiree Health Benefit Trust Fund - DB		
Investment Type	Greatest Risk	
	Ratings	Fair Value
U.S. Agencies	AA+	\$ 13,755
Certificate of Deposits	NR	685
Total		<u>\$ 14,440</u>

Custodial Credit Risk

Deposits – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of any bank deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for

each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represent 5% or more of the total investments were:

Federal Home Loan Banks	48.47%	\$ 6,999
Federal National Mortgage Assoc.	20.13	2,906
Federal Agricultural Mortgage Corp.	26.66	3,849

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. There was no foreign currency risk.

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise in excess of the total market value of the loaned securities.

At year end, there were no securities on loan and therefore, no credit risk exposure.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

State Retiree Health Benefit Trust Fund - DB			
Investment Type	Fair Value	Investment Maturities (in Years)	
		Less than 1	1 - 5
U.S. Agencies	\$ 13,754	\$ 11,848	\$ 1,906
Certificate of Deposits	685	685	-
Total Fixed Income Securities	\$ 14,439	\$ 12,533	\$ 1,906

State Employee Retiree Health Benefit Trust Fund-DC

Investment Policy – Indiana Code, Title 5, Article 13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Retiree Health Benefit Trust Fund has separate investment authority as established under Indiana Code 5-10-8-8.5 (b). The Treasurer of State shall invest the money in the trust fund not currently needed to meet the obligations of the trust fund in the same manner as other public money may be invested. There are no formal deposit and investment policies for the investment of these funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in State Retiree Health Benefit Trust Fund:

State Employee Retiree Health Benefit Trust Fund - DC		
Investment Type	Greatest Risk Rating	Fair Value
U.S. Agencies	AAA	\$ 5,002
	AA+	155,839
Total		\$ 160,841

Custodial Credit Risk

Deposits – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of any bank deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk – The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside

party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represent 5% or more of the total investments were:

Federal Home Loan Banks	31.11%	\$	50,038
Federal Home Loan Mortgage Corp.	24.94%		40,112
Federal National Mortgage Association	40.84%		65,689

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. There was no foreign currency risk.

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise in excess of the total market value of the loaned securities.

At year end, there were no securities on loan and therefore, no credit risk exposure.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

State Employee Retiree Health Benefit Trust Fund - DC			
Investment Type	Fair Value	Investment Maturities (in Years)	
		Less than 1	1 - 5
U.S. Agencies	\$ 160,841	\$ 70,046	\$ 90,795
Total Fixed Income Securities	\$ 160,841	\$ 70,046	\$ 90,795

3. Pension Trust Funds – Fiduciary in Nature Component Unit

Indiana Public Retirement System

Investment Guidelines and Limitations – The Indiana General Assembly enacted the prudent investor standard to apply to the INPRS Board of Trustees and govern all its investments. Under statute (IC 5-10.3-5-3(a)) for PERF and (IC 5-10.4-3-10(a)) for TRF, the Board of Trustees must “invest its assets with the care, skill, prudence and diligence that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims.” The Board of Trustees also is required to diversify such investments in accordance with the prudent investor standard.

Within these governing statutes, the INPRS Board of Trustees has broad authority to invest the assets of the plans. The INPRS Board of Trustees utilizes external investment managers, each with specific mandates to achieve the investment objectives of the retirement funds. Depending on the mandate and the contractual agreement with the investment manager, investments may be managed in separate accounts, commingled accounts, mutual funds or other structures acceptable to the INPRS Board of Trustees. An asset allocation review is conducted periodically.

Effective January 1, 2012, the INPRS Board of Trustees adopted a new Investment Policy Statement and the new strategic asset allocation for the Consolidated Defined Benefit Assets is as follows:

Asset Classes	Target Allocation - %	Allowable Ranges - %
Public Equity	22.5	20-25
Private Equity	10	7-13
Fixed Income - Ex Inflation - Linked	22	19-25
Fixed Income - Inflation - Linked	10	7-13
Commodities	8	6-10
Real Estate	7.5	4-11
Absolute Return	10	6-14
Risk Parity	10	5-15

Contributions and asset reallocation in the PERF and TRF Annuity Savings Accounts and the Legislators' Defined Contribution Plan (LEDC) are directed by the members in each plan and as such, the asset allocation will differ from that of the Consolidated Defined Benefit Assets.

The Pension Relief Fund (PR Fund) is invested 100 percent in a money market fund. The State Employees' Death Benefit Fund and the Public Safety Officers' Special Death Benefit Fund are 100 percent invested in fixed income investments.

The following key factors are used in the analysis of the investment performance of the retirement funds:

- Net of fees, 10-year rolling annual rate of return equal to the target rate of return for the retirement funds.
- Net of fees, 1-year and 3-year rolling investment rate of return of the retirement funds, no less than a weighted average of benchmark indices which best describe the retirement funds' asset allocation.
- Net of fees, 3-year and 5-year Sharpe Ratio of the retirement funds, no less than a weighted average of benchmark indices' Sharpe Ratio which best describe the retirement funds' asset allocation.

Custodial Credit Risk – Deposits, investment securities, and collateral securities are exposed to custodial credit risk if they are uninsured and uncollateralized. Custodial credit risk is the risk that, in the event of a failure of the counterparty, that INPRS will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to risk if the securities are uninsured, are not registered in the name of INPRS and are held by either the counterparty or the counterparty trust department's agent, but not in INPRS' name.

Per IC 5-10.3-5-4(a) and IC 5-10.3-5-5 for PERF and IC 5-10.4-3-14(a) and IC 5-10.4-3-13 for TRF, securities are required to be held for the fund under custodial agreements. INPRS' custody agreement with the custodian requires that the custodian

segregate the securities on the custodian's books and records from the custodian's own property. In addition, any investment manager for INPRS is not allowed, under any circumstances, to take possession, custody, title, or ownership of any managed assets.

There was no custodial credit risk for investments including investments related to securities lending collateral as of June 30, 2012.

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized or collateralized with securities held by the pledging financial institution. Deposits held in the demand deposit accounts are carried at cost and are insured up to \$250 thousand for each institution. Deposits in the demand accounts held in excess of \$250 thousand are not collateralized. Deposits with the Indiana Treasurer of State are entirely insured. Deposits held with the investment custodian are insured up to \$250 thousand. Deposits held with brokers and counterparties are carried at cost and are not insured or collateralized.

Cash Deposits	Total
Demand Deposit Account – Bank Balances	\$ 12,684
Held with Treasurer of State	15,451
Held with Counterparties	10
Held with Brokers	323,859
Total	<u>\$ 352,004</u>

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. Duration is a measure of interest rate risk. The longer the maturity, the more the value of the fixed-income investment will fluctuate with interest rate changes. The INPRS Investment Policy Statement recognizes interest rate risk as a market risk factor that is monitored on an absolute and relative basis.

As of June 30, 2012 the debt securities had the following duration information:

Debt Security Type	Fair Value 6/30/2012	% of All Debt Securities	Portfolio Weighted Average Effective Duration (Years)
Short Term Investments			
Cash at Brokers	\$ 323,859	2.3%	0
Money Market Sweep Vehicle	1,749,484	12.3%	0.01
Commercial Paper	3,000	0.0%	0.01
U.S. Treasury Obligations	413,976	2.9%	0
Non-U.S. Government	3,720	0.0%	0
Total Short Term Investments	2,494,039	17.6%	
Fixed Income Investments			
U.S. Governments	3,497,061	24.7%	1.78
Non-U.S. Government	723,737	5.1%	0.43
U.S. Agencies	1,589,888	11.2%	0.42
Corporate Bonds	3,451,561	24.4%	1.12
Asset-Backed Securities	1,141,669	8.1%	0.19
Duration Not Available	1,268,918	9.0%	N/A
Total Fixed Income Investments	11,672,834	82.4%	
Total Debt Securities	\$ 14,166,873	100.0%	

The \$1,269 million, for which no duration was available, is primarily made up of commingled debt funds.

Credit Risk – The credit risk of investments is the risk that the issuer will default and not meet their obligations. The INPRS Investment Policy Statement recognizes credit (quality) risk as a market and strategic risk factor that is monitored on an absolute and relative basis.

The quality rating of investments in debt securities as described by Moody's at June 30, 2012 is as follows:

Moody's Rating	Total	Percentage of Debt & Cash Equivalents
Aaa	\$ 6,490,994	45.7%
US Government Guaranteed	433,768	3.1%
Aa	363,980	2.6%
A	1,134,046	8.0%
Baa	1,643,343	11.6%
Ba	224,041	1.6%
B	151,288	1.1%
Below B	61,090	0.4%
Unrated	3,664,323	25.9%
Subtotal	14,166,873	100.0%
Cash - not applicable	-	
Total	<u>\$14,166,873</u>	

The \$3,664 million not rated by Moody's is primarily in the following security types: cash at broker, money market sweep vehicles, asset-backed securities, commercial mortgages, CMO/Remics and commingled debt funds.

Concentration of Credit (Issuer) Risk – Concentration of credit risk is the risk of loss that may arise in the event of default by a single issuer. The INPRS Investment Policy Statement recognizes issuer risk as a strategic risk factor that is monitored on an absolute and relative basis.

INPRS Investment Policy Statement has placed an upper limit on the concentration of assets placed with an investment manager.

No investment manager shall manage more than 10 percent of the system's assets in actively managed portfolios at the time of funding. Through capital

appreciation and additional purchases, no investment manager shall be allowed to manage in excess of 15 percent of the systems' assets in actively managed portfolios without Board approval.

No investment manager shall manage more than 15 percent of the system's assets in passively managed portfolios at the time of funding. Through capital appreciation and additional purchases, no investment manager shall be allowed to manage in excess of 20 percent of the system's assets in passively managed portfolios without Board approval.

No investment manager shall manage more than 25 percent of the system's assets in a combination of actively and passively managed portfolios.

At June 30, 2012, there was no concentration of credit (issuer) risk for the Consolidated Defined Benefit Assets.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. INPRS' foreign currency exposure is focused primarily in international equity holdings.

The INPRS Investment Policy Statement recognizes foreign exchange risk and the impact on incremental risk and return is assessed based on overall portfolio exposure. Unless otherwise approved by the Board, management of foreign currency exposure will only be implemented (1) by an Investment Manager on its Portfolio when the Investment Manager possesses recognized foreign exchange experience or (2) by an overlay manager or other third-party expert for a specific Portfolio or Retirement Fund. Any hedging strategy recommendation will be presented to the Board for approval and incorporated into the benchmark. The management and implementation of Board approved hedging activities will be implemented by the CIO, with the advice of the Executive Director and Consultants who are approved by the Board.

INPRS has exposure to foreign currency fluctuation as follows:

Currency	Short Term Investments	Debt Securities	Equity Securities	Other Investments	Grand Total	% of Total
Australian Dollar	\$ 2,206	\$ 16,093	\$ 76,300	\$ -	\$ 94,599	0.4%
Brazilian Dollar	250	12,111	36,765	-	49,126	0.2%
British Pound Sterling	670	143,544	295,294	3,248	442,756	1.7%
Canadian Dollar	263	95,895	90,037	-	186,195	0.7%
Chilean Peso	-	1,332	-	-	1,332	0.1%
Colombian Peso	-	2,215	678	-	2,893	0.0%
Czech Koruna	27	-	3,023	-	3,050	0.0%
Danish Krone	27	-	20,269	-	20,296	0.1%
Egyptian Pound	13	-	551	-	564	0.0%
Euro Currency Unit	2,010	306,522	488,023	190,809	987,364	3.7%
Hong Kong Dollar	84	-	121,300	-	121,384	0.5%
Hungarian Forint	10	-	483	-	493	0.0%
Indian Rupee	-	-	14,996	-	14,996	0.1%
Indonesian Rupiah	79	-	5,729	-	5,808	0.0%
Israeli Shekel	14	-	2,489	-	2,503	0.0%
Japanese Yen	3,370	66,528	330,794	-	400,692	1.5%
Korean Won	397	-	58,971	-	59,368	0.2%
Malaysian Ringgit	4	-	7,637	-	7,641	0.0%
Mexican Peso	4,234	28,102	8,549	-	40,885	0.2%
New Zealand Dollar	12	7,899	833	-	8,744	0.0%
Norwegian Krone	22	-	25,827	26,845	52,694	0.2%
Philippine Peso	8	10,147	1,843	-	11,998	0.0%
Polish Zloty	-	7,128	2,264	-	9,392	0.0%
Singapore Dollar	211	-	37,633	-	37,844	0.1%
South African Rand	44	-	38,869	-	38,913	0.1%
Swedish Krona	17	37,754	69,079	-	106,850	0.4%
Swiss Franc	1,164	-	114,578	-	115,742	0.4%
Taiwan Dollar	646	-	34,721	-	35,367	0.1%
Thai Baht	2	-	17,926	-	17,928	0.1%
Turkish Lira	42	-	23,619	-	23,661	0.1%
Held in Foreign Currency	15,826	735,270	1,929,080	220,902	2,901,078	10.9%
Held in US Dollar	2,478,213	10,937,564	4,352,038	5,998,341	23,766,156	89.1%
Total	\$ 2,494,039	\$ 11,672,834	\$ 6,281,118	\$ 6,219,243	\$ 26,667,234	100.0%

Securities Lending – Indiana Code 5-10.2-2-13(d) provides that the INPRS Board of Trustees may authorize a custodian bank to enter into a securities lending program agreement under which certain securities held by the custodian on behalf of INPRS may be loaned. The statute requires that collateral initially in excess of the total market value of the loaned securities must be pledged by the borrower and must be maintained at no less than the total market value of the loaned securities.

The purpose of such a program is to provide additional revenue for the Consolidated Defined Benefits Assets. The INPRS Investment Policy Statement requires that collateral securities and cash be initially pledged at 102 percent of the market value of the securities lent for domestic securities and 105 percent for international securities. No more than 40 percent of the Consolidated Defined Benefit Assets may be lent at one time. The custodian bank and/or its securities lending sub-agents provide 100 percent

indemnification of the Consolidated Defined Benefit Assets against borrower default, overnight market risk and failure to return loaned securities. Securities received as collateral cannot be pledged or sold unless the borrower defaults. INPRS retains the market value risk with respect to the investment of the cash collateral.

Cash collateral investments are subject to the investment guidelines specified by the INPRS Investment Policy Statement. It states that the maximum weighted average days to maturity may not exceed 60. The securities lending agent matches the maturities of the cash collateral investments with stated securities loans' termination dates. Cash collateral received for open-ended loans that can be terminated on demand are invested with varying maturities.

Securities Lending as of June 30, 2012	
Market value of securities on loan	<u>\$ 1,692,637</u>
Fair value of cash and non-cash collateral by investment type:	
U.S. Governments	\$ 1,077,653
Domestic Equities	486,010
Corporate Bonds	104,316
International Equities	<u>66,305</u>
Fair value of cash and non-cash collateral	<u>1,734,284</u>
Fair value of non-cash collateral that is not included in the Statements of Fiduciary Plan Net Position	<u>836,553</u>
Fair value of cash collateral (liability to borrowers)	897,731
Fair value of reinvested cash collateral by type:	
Commercial Paper	376,699
Repurchase Agreements	248,954
Floating Rate Notes	139,744
Certificate of Deposits	<u>132,334</u>
Fair value of reinvested cash collateral	<u>\$ 897,731</u>
Net unrealized gain	<u>-</u>

The quality rating of the reinvested cash collateral investments as described by Standard and Poor's at June 30, 2012 is as follows:

Standard and Poor's Rating	Fair Value of Reinvested Cash Collateral	Percent of Portfolio
A-1 and A-1+	507,045	56.5%
AA+	10,636	1.1%
AA-	114,552	12.8%
A+	11,419	1.3%
A	3,115	0.3%
Unrated	250,964	28.0%
Total	<u>897,731</u>	<u>100.0%</u>

The majority of the unrated reinvested cash collateral investments consist of repurchase agreements.

Repurchase Agreements – A repurchase agreement is an agreement in which INPRS transfers cash to a broker-dealer or financial institution. The broker dealer or financial institution transfer securities to INPRS and promises to repay the cash plus interest in exchange for the same securities. Repurchase agreements are assets with the security collateral held at INPRS' custodian bank.

A reverse repurchase agreement is the same as a repurchase agreement, but from the perspective of the buyer rather than the seller. Repurchase agreements are secured loans with INPRS' collateral held at the broker dealer or financial

institution's custodian bank.

The amounts held at June 30, 2012, exclusive of securities lending reinvested cash collateral, are as follows:

Repurchase Agreements by Collateral Type	Cash Collateral Received	Market Value
U.S. Agencies	\$ 96,400	\$ 98,731
Corporate Bond	1,090	1,111
Total Repurchase Agreements	\$ 97,490	\$ 99,842

Reverse Repurchase Agreements by Collateral Type	Market Value	Cash Collateral Posted
US Inflation Linked Bonds	\$ 147,680	\$ 148,198
Total Reverse Repurchase	\$ 147,680	\$ 148,198

Derivative Financial Instruments – Derivative instruments are financial contracts whose values depend on the values of one or more underlying assets, reference rates, or financial indices. The fair value of all derivative financial instruments is reported in the Statement of Fiduciary Net Position as either assets or liabilities, and the change in the fair value is recorded in the Statement of Changes in Fiduciary Net Position as investment income. A derivative instrument could be a contract negotiated on behalf of the Master Trust and a specific counterparty. This would typically be referred to as an "OTC contract" (Over the Counter) such as swaps, forward contracts and TBAs (Mortgage To Be Announced). Alternatively, a derivative instrument, such as futures, could be listed and traded on an exchange and referred to as "exchange traded". Due to the level of risk associated with certain derivative investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term, and such changes could affect the amounts reported in the financial statements. Investments in limited partnerships may include derivatives that are not shown in the derivative total.

During the year, the Fund's derivative investments included:

Futures

A futures contract is an agreement between two parties to buy and sell a financial instrument at a set price on a future date.

INPRS' investment managers use financial futures to replicate an underlying security or index they intend to hold or sell in the portfolio. In certain instances, it may be beneficial to own a futures contract rather than the underlying security. Additionally, INPRS' investment managers use

futures contracts to adjust the portfolio risk exposure. Futures contracts may be used for the purpose of investing cash flows or modifying duration, but in no event may leverage be created by any individual security or combination of securities. No short sales of equity securities or equity index derivatives are permitted.

As the market value of the futures contract varies from the original contract price, a gain or loss is recognized and paid to, or received from, the clearinghouse. The cash or securities to fulfill these obligations are held in the investment portfolio.

Options

Options are agreements that give the owner of the option the right, but not obligation, to buy (in the case of a call) or to sell (in the case of a put) a specific amount of an asset for a specific price on or before a specified expiration date.

The purchaser of put options pays a premium at the outset of the agreement and stands to gain from an unfavorable change (i.e., a decrease) in the price of the instrument underlying the option. The writer of a call option receives a premium at the outset of the agreement and bears the risk of an unfavorable change (i.e., an increase) in the price of the instrument underlying the option. An interest rate swaption is the option to enter into an interest rate swap based off a set of predetermined conditions.

Options are generally used to manage interest rate risk, adjust portfolio duration, or rebalance the total portfolio to the target asset allocation. The fair value of exchange traded options is determined based upon quoted market prices.

The fair value of over the counter options is determined by external pricing services, using various proprietary methods, based upon the type of option.

Rights/Warrants

Rights provide the holder with the right, but not the obligation, to buy a company's common stock at a predetermined price, the subscription price. The right is good until its expiration date. A right permits the investor to buy at a price that may be below the actual market price for that stock. A warrant is an option to buy an underlying equity security at a predetermined price for a finite period of time.

Forwards

Foreign Currency

A forward exchange contract is a commitment to purchase or sell a foreign currency at a future date

at a negotiated forward rate. A contract is classified as a forward contract when the settlement date is more than two days after the trade date. Risks associated with such contracts include movement in the value of a foreign currency relative to the U.S. dollar. The contracts are valued at forward exchange rates and include net appreciation / depreciation in the Statement of Fiduciary Net Position. Realized gains or losses on forward currency contracts is the difference between the original contract and the closing value of such contract and is included in the Statement of Changes in Fiduciary Net Position.

The Fund enters into forward currency forwards to manage exposure to fluctuations in foreign currency exchange rates on portfolio holdings and to settle future obligations.

TBA

A TBA (Mortgage To Be Announced) is a contract for the purchase or sale of agency mortgage-backed securities to be delivered at a future agreed upon date. Associated gains are derived from the change in market value of the contract due to a change in price of the underlying security. Future settlement risk is the risk of not receiving the asset or associated gains specified in the contract.

TBA's are used to achieve the desired market exposure of a security or asset class or adjust portfolio duration. The fair value is determined by external pricing services using various proprietary methods.

TBA's are classified as fixed income investments.

Swaps

Interest Rate Swaps

Interest rate swaps are derivative instruments in which one party exchanges a stream of fixed interest rate cash flows for floating interest rate cash flows. A notional amount of principal is required to compute the actual cash amounts and is determined at the inception of the contract.

Interest rate swaps are generally used to manage interest rate risk, adjust portfolio duration, or rebalance the total portfolio to the target asset allocation.

The fair value is determined by external pricing services using various proprietary methods.

Inflation Swap

An inflation swap is a derivative used to transfer inflation risk from one party to another through an

exchange of cash flows. In an inflation swap, one party pays a fixed rate on a notional principal amount, while the other party pays a floating rate linked to an inflation index, such as the Consumer Price Index (CPI) or an inflation bond.

Credit Default Swaps

Credit default swap agreements involve one party (referred to as the buyer of protection) making a stream of payments to another party (the seller of protection) in exchange for the right to receive a specified return in the event of a default or other predetermined credit event for the referenced entity, obligation or index.

Credit default swaps are used to achieve the desired credit exposure of a security or basket of securities. One of the main advantages of a credit default swap is it allows for exposure to credit risk while limiting exposure to other risks, such as interest rate and currency risk.

The fair value is determined by external pricing services using various proprietary methods.

The table below summarizes INPRS' derivative information for the year ending June 30, 2012 (dollars in thousands):

Investment Derivatives	Changes in Fair Value	Fair Value	Notional (USD)
Futures			
Listed			
Commodity	\$ (7,505)	\$ (7,505)	\$ 1,009,250
Equity Index	13,986	13,986	498,757
Bond	(256)	(198)	278,813
Currency	(230)	275	246,611
Interest Rate	220	220	50,645
Total Futures	6,215	6,778	2,084,076
Options			
Listed			
Currency	(98)	83	10,870
Subtotal Listed	(98)	83	10,870
OTC			
Swaptions	2,493	(483)	498,720
Subtotal OTC	2,493	(483)	498,720
Total Options	2,395	(400)	509,590
Swaps:			
OTC			
Interest Rate Swaps	(1,007)	(2,104)	1,074,362
Inflation Swaps	49	49	13,440
Equity Index	68	(8)	8,100
Credit Default Swaps Single Name	827	1,195	263,429
Credit Default Swaps Index	1,191	664	301,647
Total Swaps	1,128	(204)	1,660,978
TBA	73	(70,287)	65,500
Total	\$ 9,811	\$ (64,113)	\$ 4,320,144

Swap Type	Swap Maturity Profile at June 30, 2012					
	< 1 yr	1 - 5 yrs	5 - 10 yrs	10 - 20 yrs	20 + yrs	Total
Credit Default - Index	\$ -	\$ 726	\$ (62)	\$ -	\$ -	\$ 664
Credit Default - Single Name	(28)	151	(169)	-	1,241	1,195
Equity Index	-	-	(8)	-	-	(8)
Inflation Swaps	-	(98)	147	-	-	49
Interest Rate Swaps	-	(369)	(967)	553	(1,321)	(2,104)
Total Swap Fair Value	\$ (28)	\$ 410	\$ (1,059)	\$ 553	\$ (80)	\$ (204)

Credit Risk

Counterparty credit risk exists on all open OTC positions. Counterparty credit risk is the risk that a derivative counterparty may fail to meet its payment obligation under the derivative contract.

INPRS' investment managers use International Swaps and Derivative Association Master Agreements to further reduce counterparty risk by specifying credit protection mechanisms and providing standardization that improves legal certainty, thereby reducing the probability of unforeseen losses. Furthermore, the master agreements can provide additional credit protection through the requirement of collateral exchange and

certain event of default and mutual termination provisions. Securities eligible as collateral are typically United States government bills and U.S. dollar cash.

The maximum amount of loss due to credit risk that the Fund would incur if the counterparty to the derivative instrument failed to perform according to the terms of the contract, without respect to any collateral or other security, or netting arrangements, is the total unrealized gain of derivatives at the end of the reporting period. The aggregate fair value of investment derivative instruments in asset positions at June 30, 2012, was \$19,072 thousand of which \$13,336 thousand was uncollateralized.

The tables below summarize INPRS's swap positions as of June 30, 2012:

Swaps Counterparty	S&P Rating	Fair Value			Collateral	
		Receivable/ Unrealized Gain	Payable/ (Unrealized Loss)	Total Fair Value	Posted	Received
Bank of America Corp	A	\$ 1,467	\$ (1,431)	\$ (191)	\$ -	\$ -
Barclays Capital London	A	1,748	(2,078)	393	473	(1,380)
BNP Paribas Securities Corp	AA-	15	(2)	15	-	-
Citibank	A	2,515	(3,126)	(680)	3,438	(970)
CME Central	AA-	2,698	(2,213)	792	-	-
Credit Suisse	A	1,836	(1,965)	(413)	1,030	(520)
Deutsche Bank	A+	3,104	(2,777)	(40)	500	(750)
Goldman	A-	1,084	(464)	301	9	(790)
HSBC Securities Inc	A+	175	(127)	189	-	(330)
JPMorgan Chase Bank	A	2,379	(2,044)	(1,211)	940	-
Morgan Stanley Capital Services	A-	957	(1,203)	592	60	(715)
Royal Bank of Scotland	A-	436	(121)	302	54	(1,190)
Societe Generale Paris	A	2	-	-	-	-
UBS	A	656	(394)	(253)	151	-
Grand Total		\$ 19,072	\$ (17,945)	\$ (204)	\$ 6,655	\$ (6,645)

Credit Default Swaps				
Investment Type	Reference		Fair Value	Notional
Index	Bought	CDX IG	\$ 270	\$ 264,071
Index	Bought	CDX EM	637	8,800
Index	Bought	CDX HY	(128)	13,976
Index	Bought	CDX ITRAXX	(115)	14,800
Total CDS - Index			\$ 664	\$ 301,647
Single Name	Sold	Various	\$ (1,002)	\$ 202,416
Single Name	Bought	Various	2,197	61,013
Total CDS - Single Name			\$ 1,195	\$ 263,429

Interest Rate Risk

The Fund has exposure to interest rate risk due to investments in interest rate and inflation swaps and TBAs. The required risk disclosures are included in the Interest Rate Risk schedule.

The table below summarizes INPRS's Investments that are highly sensitive to interest rate changes:

Reference Rate	Fair Value	Notional
TBA Securities:		
3.50%	\$ (7,396)	\$ 7,000
4.00%	(2,660)	2,500
4.50%	(38,590)	36,000
5.00%	(21,641)	20,000
	(70,287)	65,500
Interest Rate Swap:		
Pay Variable 3M CDOR / Receive Fixed Various 2.0% to 6.2%	2,826	52,087
Pay Fixed Various 1.8375% to 3.586% / Receive Variable 3M CDOR	(1,041)	26,191
Pay Fixed Various 1.01% to 3.06% / Receive Variable 6M EURIBOR	(1,912)	260,891
Pay Variable 6M EURIBOR / Receive Fixed Various 1.40% to 2.82%	1,829	243,137
Pay Variable 6M GBP-LIBOR / Receive Fixed Various 2.25% to 3.76%	132	18,178
Pay Fixed Various 2.25% to 3.94% / Receive Variable 6M GBP-LIBOR	(399)	40,842
Pay Variable MXN-TIE / Receive Fixed Various 5.50% to 6.35%	102	9,690
Pay Fixed Various 1.135% to 2.75% / Receive Variable 3M USD-LIBOR	(4,945)	308,901
Pay Variable 3M USD-LIBOR / Receive Fixed Various 1.50% to 2.50%	1,106	108,500
Pay Variable BZDIOVRA / Receive Fixed Various 10.38% to 10.58%	198	5,945
	(2,104)	1,074,362
Inflation Swap:		
Receive Variable CPURNSA / Pay 2.46%	(6)	3,100
Pay Variable CPURNSA / Receive 1.84%	(98)	5,800
Pay Variable CPURNSA / Receive 2.66%	153	4,540
	\$ 49	\$ 13,440

Foreign Currency Risk

The Fund is exposed to foreign currency risk on its foreign currency forward contracts and futures contracts. The required risk disclosures are included in the Foreign Currency Risk schedule in Note 5.

At June 30, 2012, INPRS' investments included the following currency forwards balances:

Foreign Currency Contract Receivable	\$ 963.7
Foreign Currency Contract Payable	967.1

Long Term Commitments for Alternative Investments – INPRS enters into long term commitments for funding other investments in private equity and private real estate. These amounts include Euro-currency denominated, Norwegian Krone denominated and British Pound Sterling denominated commitments to limited liability partnerships. The remaining amount of unfunded commitments, converted to U.S. dollars using the closing exchange rate, as of June 30, 2012 is as follows:.

Currency	Total Unfunded Commitments
Euro Currency Unit	\$ 102,907
Norwegian Krone	19,624
British Pound Sterling	2,222
U.S. Dollar	1,763,899
Total	\$ 1,888,652

B. Interfund Transactions

Interfund Loans

As explained in Note III(A) above, temporary cash overdrafts in various funds are reported as interfund loans from the General Fund. As of June 30, 2012, the following funds had temporary cash overdrafts covered by loans from the General Fund: US Department of Transportation Fund, \$18.6 million,

US DHHS Fund, \$58.6 million, US Department of Labor Fund, \$.2 million, U.S. Department of Education Fund, \$3.8 million, and S&S Children's Home Construction Fund, \$0.7 million.

The following is a summary of the Interfund Loans as of June 30, 2012:

Interfund Loans - Current		
	Loans To Governmental Funds	Loans From Governmental Funds
Governmental Funds		
General Fund	\$ 81,915	\$ -
US Department of Transportation	-	18,582
US DHHS	-	58,560
Nonmajor Governmental Funds	-	4,773
Total Governmental Funds	81,915	81,915
Total Interfund Loans	\$ 81,915	\$ 81,915

Interfund Services Provided/Used

Interfund Services Provided of \$7.0 million represents amounts owed by various governmental funds to the Institutional Industries Fund and the Administrative Services Revolving Funds, both

internal service funds, for goods and services rendered.

The following is a schedule of Interfund Services Provided/Used as of June 30, 2012:

Interfund Services Provided/Used		
	Interfund Services Provided To Governmental Funds	Interfund Services Used By Governmental Funds
Governmental Funds		
General Fund	\$ -	\$ 2,489
ARRA of 2009	-	22
U.S. Department of Transportation	-	7
U.S. Department of Health & Human Services	-	1,042
Nonmajor Governmental Funds	-	3,391
Total Governmental Funds	-	6,951
Proprietary Funds		
Internal Service Funds	6,951	-
Total Proprietary Funds	6,951	-
Total Interfund Services Provided/Used	\$ 6,951	\$ 6,951

Due From/Due Tos

Current – Indiana University owed \$1.7 million to the General Fund for the State Department of Toxicology per IC 10-20-2-7(c). The interfund balance of \$3.1 million represents the accrued distribution amount from the State Lottery Commission to the Build Indiana Fund.

Non-current – The interfund balance of \$50.0 million represents funds the General Fund borrowed in June 2004, interest free, from the Indiana Board for Depositories, a discretely

presented component unit. This money is due to be repaid, either from the General Fund prior to January 1, 2023, or by a budget request submitted to the 2023 session of the general assembly. This non-current interfund balance appears on the government-wide statements, but not the General Fund statements.

The following are current and non-current schedules of Due From/Due Tos of Component Units, as of June 30, 2012:

Component Units - Current		
	Due From Component Units	Due To Primary Government
Governmental Funds		
General Fund	\$ 1,693	\$ -
Nonmajor Governmental Funds	3,093	-
Total Governmental Funds	4,786	-
Component Units		
Indiana University	-	1,693
State Lottery Commission	-	3,093
Total Component Units	-	4,786
Total Due From/To	\$ 4,786	\$ 4,786

Component Units - Non-current		
	Due From Primary Government	Due To Component Units
Governmental Funds		
General Fund	\$ -	\$ 50,000
Total Governmental Funds	-	50,000
Component Units		
Board for Depositories	50,000	-
Total Component Units	50,000	-
Total Due From/To	\$ 50,000	\$ 50,000

Interfund Transfers

Major Governmental Funds

Transfers constitute the movement of money from the fund that receives the resources to the fund that utilizes them. These numerous transfers generally result from legislation passed by the Indiana General Assembly that directs how the transfers are made. In the case of the General Fund, many appropriations are made in the General Fund and then are transferred during the year to the funds where these appropriations are used. Also in the case of the General Fund, various taxes and other revenues are collected in other funds and transferred to the General Fund. Following are the principal purposes of the State's interfund transfers:

General Fund – \$614.1 million was transferred in from the State Gaming Fund which was wagering taxes from riverboats and slot machines at horse tracks. The Build Indiana Fund transferred in \$236.2 million as Motor Vehicle Excise Tax Cut Replacement distributions. \$177.7 million was transferred in from the Public Welfare-Medicaid Assistance Fund of which \$154.1 million was a return of funds at fiscal year end and \$23.6 million was qualifying assessment fees that can only be used for the State's share of Medicaid services under Title XIX of the Social Security Act. \$85.6 million was received from the Fund 6000 Programs of which \$48.2 million was distribution of financial institutions tax per IC 6-5.5; \$14.4 million was transferred in for Indiana Veterans' Home administration from the Comfort-Welfare Fund's receipts of resident fees and Medicaid and Medicare reimbursements; \$12.0 million was the recapture of financial institutions tax based on the FIT distribution that would have been based on property tax levies that were assumed by the State in 2009; \$5.7 million was transferred to the Office of Medicaid Policy and Planning's State Medicaid General Fund which was appropriation transfers; and \$5.3 million was transferred in from permit fees collected from business that sell alcoholic beverages per IC 7.1-4-9-4. \$46.5 million was transferred in from the Tobacco Master Settlement Fund for various health and welfare purposes including residential services for the developmentally disabled, Indiana's Children with Special Health Care Needs health insurance coverage, and substance abuse treatment. \$46.3 million was transferred in from the Mental Health Center Fund to the Office of Medicaid and Policy and Planning's State Medicaid General Fund to fund the state match of Medicaid expenditures for services to adults who are seriously mentally ill.

\$40.0 million was a reversion of funds at fiscal year end from the Administrative Services Revolving Fund. \$32.8 million was transferred in from the Medicaid Indigent Care Trust Fund for the State's share of supplemental payments and to fund Safety Net payments made in fiscal year 2012. \$27.0 million was transferred in from the Motor Vehicle Commission Fund at the request of the Bureau of Motor Vehicles which was unobligated funds; \$15.0 million was transferred in from the U.S. Department of Health and Human Services Fund of which \$26.1 million was for the Office of Medicaid Policy and Planning's FSSA Medicaid Fund; \$12.8 million was reimbursement of federal indirect costs to the State Budget Agency; \$1.6 million was the return of Temporary Assistance for Needy Families program state match; \$0.5 million was for the Attorney General's Office's Medicaid and welfare fraud units; and \$0.2 million was returned to the Indiana Soldiers' and Sailors' Children's Home at fiscal year end.

The following were transfers out from the General Fund: The Public Welfare Medicaid Assistance Fund received \$2.0 billion in transfers for Medicaid current obligations and for Medicaid administration to enable the Office of Medicaid Policy and Planning to carry out all services under IC 12-8-6. These services include, but may not be limited to the provision of care and treatment for individuals with mental illness, developmental disability, long term care needs, and family and child services needs. \$314.2 million was transferred to the U.S. Department of Health and Human Services Fund in support of: the State Medicaid program; child care services and the temporary assistance for needy families program both administered through the FSSA's Division of Family Resources; case management services to children by the Department of Child Services (DCS); the Family and Children Fund of the Department of Child Services; DCS administrative costs; Social Security Title IV-D services to needy families with children; county prosecutors' and local judges' salaries; children psychiatric services through FSSA's Division of Mental Health; information systems for the Department of Child Services; Medicare/Medicaid certification program administered by the Indiana State Department of Health; child welfare training administered by DCS; and other health and human services programs and services. \$275.2 million was transferred to the State Student Assistance Commission of Indiana mostly for the awarding of the State's grants and scholarships for Hoosier students to attend colleges. The Mental Health Center Fund received appropriation transfers in totaling \$93.1 million to

fund services to adults who are seriously mentally ill in comprehensive community health centers and for the administration of services by the Department of Mental Health. The Build Indiana Fund received \$99.4 million from riverboat wagering and pari-mutuel taxes which went to the Lottery and Gaming Surplus Account. \$63.0 million was transferred from the General Fund to the Motor Vehicle Highway Fund primarily for State Police administration and pensions. \$57.0 million was transferred to the Hospital Care for the Indigent Fund for the Hospital Care for the Indigent Program. \$55.9 million was transferred to the U.S. Department of Agriculture Fund for the Federal Food Stamp Program administered by FSSA's Division of Family Resources. \$41.4 million was received by the Indiana Department of Transportation for the Public Mass Transportation Fund, which is used for the promotion and development of public transportation.

Medicaid Assistance Fund – The Medicaid Assistance Fund had a transfer in of \$2.0 billion from the General Fund to support the state Medicaid program administered through the Office of Medicaid Policy and Planning. \$30.0 million was transferred in from the Medicaid Indigent Care Trust Fund, which is part of the U.S. Department of Health and Human Services Fund, for reimbursement of hospital care for the indigent supplement payments made from the Medicaid Assistance Fund.

Transfers out included \$177.7 million to the General Fund of which \$154.1 million was a return of funds at fiscal year end and \$23.6 million was qualifying assessment fees that can only be used for the State's share of Medicaid services under Title XIX of the Social Security Act.

Major Moves Construction Funds – The Major Moves Construction Fund had a transfer out of \$543.3 million to the State Highway Department for construction and maintenance of the State's highways, roads, and bridges.

ARRA of 2009 Fund – The American Recovery and Reinvestment Act of 2009 Fund transferred out \$33 thousand to the General Fund for payment of federal indirect costs and \$3 thousand to the U.S. Department of Labor Fund for expenditure adjustments made by the Indiana Department of Workforce Development.

U.S. Department of Transportation Fund – The U.S. Department of Transportation Fund received \$165.9 million of state and local match money from the State Highway Fund for use by the Indiana

Department of Transportation for transportation projects.

The U.S. Department of Transportation Fund returned \$88.9 million of state and local match money to the State Highway Fund at fiscal year end.

U.S. Department of Health and Human Services Fund – The U.S. Department of Health and Human Services (USDHHS) Fund had transfers in totaling \$314.2 million from the General Fund. Of this \$314.2 million, \$111.9 million was for the state's share of the Medicaid administrative payments; \$34.4 million was for child care services; \$28.0 million was for the state's share of Temporary Assistance for Needy Families payments; \$28.1 million is to provide adoption services grants and assistance; \$26.7 million for case management services to children by the Department of Child Services (DCS); \$25.4 million for family and children services through DCS; \$21.1 million for DCS administrative costs; \$7.5 million for Social Security Title IV-D services to needy families with children; \$7.1 million for county prosecutors' salaries; \$5.4 million for children psychiatric services; \$4.8 million for the Indiana Support enforcement tracking system established by DCS as the official record for child support payments; \$4.8 million for local judges' salaries; \$1.6 million for Medicare/Medicaid Certification; \$1.4 million for the Child Protection Automation Project of DCS; \$1.4 million for child welfare training; and \$4.6 million was for various other health and human services programs. \$37.0 million was received from the Tobacco Settlement Fund for the Children's Health Insurance Program administered by the Indiana Family and Social Services. \$0.9 million was received from the Tobacco Master Settlement Fund for the Indiana Department of Health's U.S. Department of Health and Human Services Fund.

The U.S. Department of Health and Human Services transferred out to the General Fund \$15.0 million of which: \$12.8 million was reimbursement of federal indirect costs to the State Budget Agency; \$1.6 million was the return of state match from the Temporary Assistance for Needy Families program; \$0.5 million was for the Attorney General's Office's Medicaid and welfare fraud units; and \$0.2 million was returned to the Soldiers' and Sailors' Children's Home at fiscal year end. \$30.0 million was transferred to the Medicaid Assistance Fund to reimburse indigent supplement payments for hospital care.

Proprietary Funds**Non-Major Enterprise Funds**

The Inns and Concessions Fund – This fund had transfers out of \$2.1 million, representing cash contributions to the Department of Natural Resources (DNR) which are to be used for repayments of bonds made by the Indiana Finance Authority.

Internal Service Funds

\$0.6 million was transferred to the Administrative Services Revolving Fund from the pay phone fund to cover a shortfall of information technology services. \$40.0 million was transferred from the Administrative Services Revolving Fund to the General Fund for a reversion of funds at fiscal year end.

A summary of interfund transfers for the year ended June 30, 2012 is as follows:

	Operating transfers in	Operating transfers (out)	Net transfers
Governmental Funds			
General Fund	\$ 1,401,233	\$ (3,116,679)	\$ (1,715,446)
Public Welfare-Medicaid Assistance Fund	1,984,049	(177,712)	1,806,337
Major Moves Construction Fund	-	(543,342)	(543,342)
ARRA of 2009	-	(36)	(36)
U.S. DOT Fund	168,635	(92,541)	76,094
U.S. DHHS Fund	352,170	(14,951)	337,219
Nonmajor Governmental Fund	2,248,900	(2,168,175)	80,725
Proprietary Funds			
Inns and Concessions	-	(2,101)	(2,101)
Internal Service Funds	550	(40,000)	(39,450)
Total	\$ 6,155,537	\$ (6,155,537)	\$ -

C. Taxes Receivable/Tax Refunds Payable

Taxes Receivable/Tax Refunds Payable as of year end, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities			Total Primary Government
	General Fund	Special Revenue Funds	Capital Projects Funds	
Income taxes	\$ 1,164,553	\$ -	\$ -	\$ 1,164,553
Sales taxes	777,162	1,169	-	778,330
Fuel taxes	-	96,791	-	96,791
Gaming taxes	954	12,637	-	13,591
Inheritance taxes	38,355	-	-	38,355
Alcohol and tobacco taxes	33,081	18,525	1,856	53,462
Insurance taxes	2,055	-	-	2,055
Financial institutions taxes	-	48,118	-	48,118
Other taxes	23,747	1,502	-	25,249
Total taxes receivable	2,039,907	178,742	1,856	2,220,504
Less allowance for uncollectible accounts	(409,882)	(32,090)	(6)	(441,977)
Net taxes receivable	<u>\$ 1,630,025</u>	<u>\$ 146,653</u>	<u>\$ 1,850</u>	<u>\$ 1,778,527</u>
Tax refunds payable	<u>\$ 27,807</u>	<u>\$ 13,729</u>	<u>\$ -</u>	<u>\$ 41,536</u>

D. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2012, was as follows:

Primary Government – Governmental Activities

	Balance, July 1, As restated	Increases	Decreases	Balance, June 30
Governmental Activities:				
Capital assets, not being depreciated/amortized:				
Land	\$ 1,658,421	\$ 93,155	\$ (41,618)	\$ 1,709,958
Infrastructure	8,385,668	555,708	(17,211)	8,924,165
Construction in progress	1,571,645	798,875	(564,497)	1,806,023
Total capital assets, not being depreciated/amortized	11,615,734	1,447,738	(623,326)	12,440,146
Capital assets, being depreciated/amortized:				
Buildings and improvements	1,614,088	36,457	(49,941)	1,600,604
Furniture, machinery, and equipment	518,249	17,550	(25,749)	510,050
Computer software	38,099	3,511	(1,497)	40,113
Infrastructure	22,860	-	(211)	22,649
Total capital assets, being depreciated/amortized	2,193,296	57,518	(77,398)	2,173,416
Less accumulated depreciation/amortization for:				
Buildings and improvements	(835,962)	(34,682)	32,978	(837,666)
Furniture, machinery, and equipment	(349,691)	(37,192)	21,460	(365,423)
Computer software	(35,325)	(2,007)	1,469	(35,863)
Infrastructure	(14,087)	(483)	69	(14,501)
Total accumulated depreciation/amortization	(1,235,065)	(74,364)	55,976	(1,253,453)
Total capital assets being depreciated/amortized, net	958,231	(16,846)	(21,422)	919,963
Governmental activities capital assets, net	<u>\$ 12,573,965</u>	<u>\$ 1,430,892</u>	<u>\$ (644,748)</u>	<u>\$ 13,360,109</u>

Primary Government – Business-Type Activities

	<u>Balance, July 1</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance, June 30</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Land improvements	-	-	-	-
Buildings and improvements	\$ 149	\$ -	\$ -	\$ 149
Furniture, machinery, and equipment	261	-	-	261
Infrastructure	-	-	-	-
Total capital assets, being depreciated	<u>410</u>	<u>-</u>	<u>-</u>	<u>410</u>
Less accumulated depreciation for:				
Buildings and improvements	(100)	(12)	-	(112)
Furniture, machinery, and equipment	(226)	(12)	-	(238)
Infrastructure	-	-	-	-
Total accumulated depreciation	<u>(326)</u>	<u>(24)</u>	<u>-</u>	<u>(350)</u>
Total capital assets being depreciated, net	<u>84</u>	<u>(24)</u>	<u>-</u>	<u>60</u>
Business-type activities capital assets, net	<u>\$ 84</u>	<u>\$ (24)</u>	<u>\$ -</u>	<u>\$ 60</u>

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 5,994
Public safety	30,643
Health	938
Welfare	5,172
Conservation, culture and development	10,440
Education	1,404
Transportation	<u>19,773</u>
Total depreciation/amortization expense - governmental activities	<u>\$ 74,365</u>
Business-type activities:	
Inns and Concessions	<u>\$ 24</u>
Total depreciation expense - business-type activities	<u>\$ 24</u>

E. Leases

The future minimum lease obligations, the net present value of these minimum lease payments as of June 30, 2012 and the assets acquired through capital leases are as follows:

Future minimum lease payments		
Year ending June 30,	Operating leases	Capital leases Governmental Activities
2013	\$ 33,717	\$ 106,368
2014	27,954	107,052
2015	24,155	108,142
2016	22,117	106,843
2017	20,470	105,538
2018-2022	34,817	510,672
2023-2027	274	510,169
2028-2032	-	209,733
2033-2037	-	2,718
Total minimum lease payments (excluding executory costs)	\$ 163,504	1,767,235
Less:		
Remaining premium(discount)		(17,761)
Amount representing interest		(539,497)
Present value of future minimum lease payments		\$ 1,209,977
Assets acquired through capital lease		
Building		\$ 29,849
Machinery and equipment		2,077
Infrastructure		1,184,129
less accumulated depreciation		(9,348)
		\$ 1,206,707

Operating Leases

The State leases building and office facilities and other equipment under non-cancelable operating leases. Total payments for such leases with aggregate payments of \$20,000 or more were \$37.3 million for the year ended June 30, 2012. A table of future minimum lease payments (excluding executory costs) is presented above.

Capital Leases Liabilities

The State has entered into various lease agreements with aggregate payments of \$20,000 or more to finance the acquisition of buildings, land and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date in the government-wide statements.

F. Long-Term Obligations

Changes in long-term obligations for the primary government for the year ended June 30, 2012 were as follows:

Changes in Long-Term Obligations	Balance, July 1, as Restated	Increases	Decreases	Balance, June 30	Amounts Due Within One Year	Amounts Due Thereafter
Governmental activities:						
Compensated absences	\$ 135,713	\$ 75,568	\$ (70,232)	\$ 141,049	\$ 77,295	\$ 63,754
Due to component unit	66,637	-	(16,637)	50,000	-	50,000
Net pension obligation	1,191,515	152,782	-	1,344,297	-	1,344,297
Other postemployment benefits	118,229	8,023	(6,621)	119,631	-	119,631
Pollution remediation	41,308	4,643	-	45,951	7,260	38,691
Intergovernmental payable	187,552	12,118	(10,000)	189,670	169,670	20,000
Capital leases	1,229,314	31,817	(51,154)	1,209,977	51,198	1,158,779
	<u>\$ 2,970,268</u>	<u>\$ 284,951</u>	<u>\$ (154,644)</u>	<u>\$ 3,100,575</u>	<u>\$ 305,423</u>	<u>\$ 2,795,152</u>
Business-type activities:						
Compensated absences	\$ 472	\$ 187	\$ (203)	\$ 456	\$ 205	\$ 251
Claims liability	33,063	1,501	(4,393)	30,171	3,888	26,283
	<u>\$ 33,535</u>	<u>\$ 1,688</u>	<u>\$ (4,596)</u>	<u>\$ 30,627</u>	<u>\$ 4,093</u>	<u>\$ 26,534</u>

Long term obligations of governmental activities include capital lease obligations of governmental funds as presented in Note IV(E), net pension obligations for the State Police Retirement Fund, Public Employees Retirement Fund-State, Prosecuting Attorney's Retirement Fund, and the State Teachers' Retirement Fund (Pre-1996 Account) as presented in Note V(E), other postemployment benefits, pollution remediation, amounts due to component units, and compensated absence obligations. The General Fund typically has been used to liquidate any other long-term liabilities.

Long-term obligations of the business-type activities consist of claims liability of the Indiana Residual Malpractice Insurance Authority and compensated absences of the Inns and Concessions Fund.

Revenue bonds are issued by entities established by statute as corporate and politic units with the separate legal authority to finance certain essential governmental functions. Income from the acquired or constructed assets is used to pay debt service.

G. Prior Period Adjustments and Reclassifications

For the fiscal year ended June 30, 2012, certain changes have been made to the financial statements to more appropriately reflect financial activity of the State of Indiana. These prior period adjustments and restatements are reflected in the beginning net assets in the government-wide statement of activities.

Prior Period Adjustments

In the fund statements for governmental funds, there is an increase of \$29.9 million in net assets of the General Fund and a corresponding decrease in net assets of the Non-major Governmental funds for revenues not properly reported by the Department of Revenue in prior years.

In the fund statements for governmental funds, and the government-wide statements, there is a decrease of \$64.9 million in net assets of the

General Fund due to incorrect reporting of local income tax receipts held in the local distributions agency fund.

In the fund statements for governmental funds, and the government-wide statements, net assets of the ARRA of 2009 Fund decreased \$5.2 million for adjustments for cash overstated in prior years due to errors in recording transfers to component units.

In the fund financial statements for Special Revenue Funds, and the government-wide statements, net assets increased by \$12.2 million due to errors in the presentation of cash in the BMV holding fund.

In the fund statements for Special Revenue funds, and the government-wide statements, there is a decrease of \$11.3 million in net assets for cash that

was incorrectly transferred in the prior year from the Indiana Economic Development Fund, a discrete governmental component unit.

In the fund statements for Special Revenue funds and the government-wide statements, there is a decrease of \$276 thousand due to errors relating to current receivable and payable accruals in 2011.

For the government-wide statements, there is a decrease of \$70.2 million in net assets for infrastructure assets included in INDOT infrastructure as of June 30, 2011.

For the government-wide statements, there is an increase of \$2.5 million in net assets for Department of Administration (DoA) work in process. This was the result of omission in projects that were in progress as of June 30, 2011.

For the government-wide statements, there is an increase of \$90.9 million in net assets for capital assets. This was the result of not capitalizing capital assets by June 30, 2011 that were acquired prior to this date and for corrections to acquisition cost by state agencies.

For the government-wide statements, there is an increase of \$34.8 million for software that was in development by June 30, 2011 that was omitted

from presentation in the prior year.

For the government-wide statements, there is a decrease of \$4.0 million in net assets for liabilities for assets acquired through leases that were incorrectly reported in the prior year.

For the government-wide statements, there is a decrease of \$198 million in net assets to recognize the 2011 actuarial liability for net pension obligations.

For the Internal Service funds and the government-wide statements, there is an increase of \$38 thousand in net assets for the correction of errors.

For the discrete component units, the Indiana Economic Development Corporation's net assets increased by \$5.8 million for loans receivable not included in their 2011 financial statements.

There was an increase of \$3.5 million in beginning net assets for the inclusion of the Indiana State Museum and Historical Sites Corporation which is a new discrete component unit of the State. The corporation's foundation which was not previously reported had beginning net assets of \$3.4 million and \$180 thousand was reclassified from a previously reported governmental fund.

The following schedule reconciles June 30, 2011 net assets as previously reported, to beginning net assets, as restated:

	Governmental Activities	Business- Type Activities	Discretely Presented Component Units (Non Fiduciary)
June 30, 2011, fund balance/retained earnings/net assets as reported	\$ 19,112,313	\$ (1,690,456)	\$ 11,083,658
Correction of errors	(214,653)	-	9,261
Reclassifications of funds	(180)	-	180
Balance July 1, 2011 as restated	<u>\$ 18,897,480</u>	<u>\$ (1,690,456)</u>	<u>\$ 11,093,099</u>

V. OTHER INFORMATION

A. Risk Management

The State of Indiana is exposed to various risks of loss. This includes damage to property owned by the agencies, personal injury or property damage liabilities incurred by a State officer, agent or employee, errors, omissions and theft by employees, certain employee health benefits, employee death benefits, and unemployment and worker's compensation costs for State employees.

The State records an expenditure for any loss as the liability is incurred or replacement items are purchased. The State purchases commercial insurance coverage for certain DNR Inns properties. The State also purchases immaterial amounts of commercial insurance related to errors, omissions, and theft by employees. Settlements related to commercial insurance have not exceeded coverage in the past three fiscal years.

The State does have risk financing activity for the State employees' disability, certain State employees' health benefits, and certain health, disability and death benefits for State Police officers. These are reported in three individual Internal Service Funds.

The State employees' disability program is financed partially by State employees through payroll withholdings and by the funds from which employees are paid. The employees' health benefits and the State Police traditional health plan are funded by the employees who have selected certain health care benefit packages and the funds from which those employees are paid. (An insurance carrier does provide claims administration services for the health insurance programs.)

Located below is the table of claim liabilities. The liabilities are not maintained in the accounting records of the State. The claim liabilities for the health insurance programs and the State Disability fund were estimated based on the historical experience rate of claims paid that were for service dates incurred during a prior fiscal year. The surplus retained earnings in these funds are reserved for future catastrophic losses.

	State Police Health Insurance Fund	State Employees' Health Insurance Fund	State Employee Disability Fund	Total
<u>2012</u>				
Unpaid Claims, July 1	\$ 4,144	\$ 33,745	\$ 5,131	\$ 43,020
Incurred Claims and Changes in Estimate	30,651	301,378	20,841	352,870
Claims Paid	(30,869)	(294,668)	(21,558)	(347,095)
Unpaid Claims, June 30	<u>\$ 3,926</u>	<u>\$ 40,455</u>	<u>\$ 4,414</u>	<u>\$ 48,795</u>
<u>2011</u>				
Unpaid Claims, July 1	\$ 4,004	\$ 39,641	\$ 4,932	\$ 48,577
Incurred Claims and Changes in Estimate	28,644	276,553	21,405	326,602
Claims Paid	(28,504)	(282,449)	(21,206)	(332,159)
Unpaid Claims, June 30	<u>\$ 4,144</u>	<u>\$ 33,745</u>	<u>\$ 5,131</u>	<u>\$ 43,020</u>

B. Contingencies and Commitments

Litigation

The State does not establish reserves for judgments or other legal or equitable claims against the State. Judgments and other such claims must be paid from the State's unappropriated balances and reserves, if any.

With respect to tort claims only, the State's liability is limited to: (A) \$300,000 for a cause of action that accrues before January 2006; (B) \$500,000 for a cause of action that accrues between 2006 and 2008; or (C) \$700,000 for a cause of action that accrues on or after January 2008, for injury to or death of one person in any one occurrence and \$5 million for injury to or death of all persons in that occurrence.

The Indiana Attorney General's office estimates a total payment for liabilities and litigation expenses of \$6.5 million to be made from the Tort Claim Fund during the next fiscal year. During the fiscal year ending June 30, 2012, the State paid \$8.8 million for settlements, judgments, claims and litigation expenses from the Tort Claim Fund.

In addition, the State paid \$4.7 million to settle claims arising from the Indiana State Fair tragedy during the fiscal year ending June 30, 2012. The 2012 General Assembly approved an additional \$6 million as a supplemental fund to be paid to Indiana State Fair claimants during the next fiscal year.

The following is a summary of certain significant litigation and claims currently pending against the State involving amounts exceeding \$5 million individually or in the aggregate. This summary is not exhaustive, either as to the description of the specific litigation or claims described or as to all of the litigation or claims currently pending or threatened against the State.

The Indiana Attorney General's office is currently handling the following cases that could result in significant liabilities to the State:

In 1968, a lawsuit seeking to desegregate the Indianapolis Public Schools was filed in the United States District Court for the Southern District of Indiana. Since 1978, the State has paid several million dollars per year for inter-district busing that is expected to continue through 2016. The District Court entered its final judgment in 1981 holding the State responsible for most of the costs of its desegregation plan, and those costs have been part

of the State's budget since then. In June 1998, the parties negotiated an 18-year phase out of the desegregation plan that was approved by the Court for some school corporations and a 13-year phase out of the desegregation plan for the school corporations that had already begun the desegregation plan. State expenditures will be gradually reduced as the plan is phased out.

In 1993, Plaintiffs filed a breach of employment contract lawsuit in a state trial court alleging that the State has failed to pay certain similarly classified state employees at an equal rate of pay from 1973 to 1993. The Court certified Plaintiffs' class and class notification was completed. Plaintiffs seek to recover damages as well as attorney fees and costs. A four-day bench trial was conducted. The Court took the matter under advisement and gave the parties time to submit proposed findings of fact and conclusions of law. In July 2009, the Court entered judgment against the State in the total amount of \$43 million (\$21 million awarded to merit, overtime eligible employees; \$17 million awarded to non-merit, overtime eligible employees; \$3 million awarded to merit, overtime exempt employees; \$2 million awarded to non-merit, overtime exempt employees). In November 2009, Plaintiffs reduced their settlement demand to \$20 million. The State responded with an offer of \$8.5 million (inclusive of fees and costs) and later increased the offer to \$10 million. The matter is fully briefed in the Court of Appeals. In its October 2010 opinion, the Court of Appeals reversed in part, affirmed in part and remanded to trial court for determination of damages; excused exhaustion of administrative remedies, but limited back pay to 10 days (instead of 20 years) for merit employees; affirmed 20 years of back pay for non-merit employees. Impact of the opinion is a reduction in the trial court's judgment from \$43 million to approximately \$19 million. In November 2010, both Plaintiffs and the State filed Petitions for Rehearing. Defendants' Petition for Rehearing denied. Plaintiff's Petition for Rehearing granted in part remanding to trial court for determination of if/when individual merit plaintiffs filed administrative complaints. Plaintiffs and the State each filed Petitions for Transfer to the Indiana Supreme Court, which were granted in June 2011. Oral argument was held in the Supreme Court in September 2011. The Indiana Supreme Court ruled in February 2012 that both the "Merit and Non-Merit" employees, overtime-exempt and overtime-eligible, are all owed back pay on their claims for the same period (ten days prior to each class member filing claims or, if no claims filed, ten days prior to filing the lawsuit). This opinion further reduced the amount of damages owed to the

plaintiffs. Plaintiffs' and the State's Petitions for Rehearing filed with Supreme Court in March 2012 were denied. The matter is now remanded to the trial court to determine damages in accordance with the ten-day limit on back pay. Parties are involved in informal discovery related to back pay.

In August 2011, due to a sudden wind gust resulting from inclement weather conditions, an outdoor stage collapsed at the Indiana State Fair resulting in multiple injuries and deaths. Tort claim notices against the Indiana State Fair Commission and the State were filed with the Indiana Attorney General. Lawsuits against the State and other parties were filed. The State contends that immunities and limitations on damages under the Indiana Tort Claims Act apply to these claims. Under the Indiana Tort Claims Act, Indiana Code 34-13-3, claims are capped at \$5 million per event and \$700,000 per person. The State, on behalf of the Commission, settled with many of the claimants, distributing \$4.7 million during fiscal year 2012 with one case remaining under litigation. The 2012 General Assembly supplemented this amount with an additional \$6 million which will be distributed pursuant to legislative directives during the next fiscal year. \$6 million has been accrued as an expense and payable in the government-wide financial statements for this distribution. Tort claims were paid from the State General Fund and not the funds of the Commission. The remaining open litigation concerns the constitutionality of the tort claim caps and indemnification claims as a result of this incident.

Other Litigation

The State on behalf of the Indiana Family and Social Services Administration (FSSA) is currently involved in the following case that could result in significant liability to the State:

In May 2010 the State of Indiana, on behalf of the Indiana Family and Social Services Administration (FSSA), and counterclaim Plaintiff sued each other regarding counterclaim Plaintiff's state welfare system contract entered into in 2006. In October 2009 the State announced its intention to terminate the 10-year contract early effective December 2009 due to counterclaim Plaintiff's deficient performance. The court issued rulings in July and August of 2012 awarding the counterclaim Plaintiff \$62.7 million. This amount includes \$9.5 million for equipment retained by the state, \$2.5 million in early termination close-out payments, \$40 million in subcontractor assignment fees (previously granted to the counterclaim Plaintiff on summary judgment), and \$10.7 million in prejudgment interest. The

court also ruled that the counterclaim Plaintiff was not entitled to recover \$43 million claimed for deferred fees. The court also ruled that there was no material breach so the State could not recover damages from the counterclaim Plaintiff for breach of contract. The State has appealed. The court granted the State's motion to stay the enforcement of the judgment pending appeal.

Other Loss Contingencies

The U.S. Office of Inspector General (USOIG) has issued multiple audit reports on Indiana's Medicaid Assistance Program. Findings in these reports identify several issues including state psychiatric hospitals that were ineligible to receive Medicaid inpatient payments and unreported Medicaid overpayments. The State has worked with Centers for Medicare and Medicaid Services (CMS) to resolve the findings. As of June 30, 2012 there was \$55.5 million in findings that CMS had not recommended for closure, but FSSA believes the possible loss contingency for these findings totals \$16.7 million. FSSA management is continuing to work with CMS on a settlement of these findings. It is unknown how much of this loss contingency, if any, will have to be repaid to the federal government.

Construction Commitments

As of June 30, 2012, the Indiana Department of Transportation had outstanding construction commitments totaling \$1.3 billion for road and bridge projects. It is anticipated that these projects will be financed with approximately 3% State funds, 2% local funds, 54% traditional Federal funds, 1% ARRA of 2009 fund, and 40% from the Major Moves Construction Fund.

The Indiana Department of Administration, Public Works Division, had remaining construction commitments totaling \$10.1 million for building and improvement projects of the State's agencies as of June 30, 2012. These projects are to be funded through State appropriations, the State Highway Department Fund, capital projects funds, and federal funds.

The State had \$32.2 million in total commitments for software in development as of June 30, 2012. These commitments are to be funded through federal funds and state dedicated funds.

Encumbrances

Significant encumbrances by major funds and non-major funds in the aggregate as of June 30, 2012

were as follows:

Governmental Funds	Encumbrances
General Fund	\$ 561,876
ARRA of 2009	28,068
US Department of Transportation	1,052,618
US Department of Health & Human Services	225,644
Non-Major Governmental Funds	1,229,390
Total	\$ 3,097,596

C. Other Revenue

Other revenue represents revenue received which cannot accurately be included with any of the other revenue sources. In most cases, the amount of "other revenue" received by a fund is insignificant in comparison with total revenues received.

D. Economic Stabilization Fund

In 1982 the Indiana General Assembly adopted Indiana Code 4-10-18, which established the Counter-Cyclical Revenue and Economic Stabilization Fund ("Rainy Day Fund").

This fund was established to assist in stabilizing revenue during periods of economic recession and is accounted for within the State general fund.

Each year the State Budget Director determines calendar year Adjusted Personal Income (API) for the State and its growth rate over the previous year, using a formula determined by the legislature.

In general, monies are deposited automatically into the Rainy Day Fund if the growth rate in API exceeds 2%; monies are removed automatically from the Rainy Day Fund if API declines by more than 2%. If the balance in the fund at the end of the fiscal year exceeds 7% of total general fund revenues for the same period, the excess is transferred from the Rainy Day Fund to the State General Fund.

Loans can be made from the Rainy Day Fund to local units of government for specific purposes. The Rainy Day Fund cash and investment balance at the end of fiscal year 2012 was \$351.6 million. Total outstanding loans were \$11.6 million, resulting in total assets of \$363.2 million. Because the API increased by more than 2%, \$291.0 million was transferred from the General Fund to the Rainy Day Fund.

E. Employee Retirement Systems and Plans

The State of Indiana sponsors eight public employee retirement systems (PERS) that are included in the State's financial statements. They are reported and administered as described in Note I(A).

Summary of Significant Accounting Policies (Primary government and fiduciary in nature component units)

The accrual basis is used for financial statement reporting purposes. Contributions are recognized as revenues when due, pursuant to formal commitments, as well as statutory or contractual requirements. Throughout the year, the investments are maintained on the accounting records at the net asset value per the custodian banks. The custodian banks maintain records of the detailed holdings and accounts that comprise the net asset value. At fiscal year end, the accounting records and financial statements recognize investment assets and liabilities using investment unit trust accounting. Investments of defined benefit plans are reported at fair value. Short-term investments are reported at market value when available, or at cost, which approximates fair value.

Securities traded on a national or international exchange are valued at the official closing price at current exchange rates. Collective trust funds' fair values are determined by the fair value per share of the pool's underlying portfolio as provided by the trustee. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. Values for limited partnership interests are those estimates most recently provided by the general manager, plus or minus cash flows transacted since the valuation date. Investments that do not have an established market are reported at estimated fair value.

The State sponsors the following defined benefit single-employer plans:

State Police Retirement Fund (Presented as a pension fund)

Plan Description The State Police Retirement Fund (SPRF) is a defined benefit, single-employer PERS, and is administered by the Treasurer of the State of Indiana as Trustee under a Pension Trust Agreement with the Indiana Department of State Police. Indiana Code 10-12-2-2 grants authority to the Department to establish and operate an

actuarially sound pension plan governed by a pension trust. It also authorizes the Department to make annual contributions as necessary to prevent any deterioration in the actuarial status of the trust.

The State Police Retirement Fund does not issue a stand-alone financial report. The SPRF's financial statements are included in the State of Indiana's CAFR as part of the statements presented with fiduciary funds.

Funding Policy The pre-1987 plan required employee contributions of five percent of the salary of a sixth-year trooper. The 1987 plan applies to all officers hired after June 30, 1987. In addition, State police officers hired prior to July 1, 1987 could elect to be covered under this plan if the employee filed an election with the trustee before July 1, 1989. Participants under the 1987 plan contribute six percent of their monthly salary.

Periodic employer contributions to the pension plan are determined on an actuarial basis using the entry age normal cost actuarial method. Normal cost is funded on a current basis. Under the terms of the Trust Agreement, in the event the Department fails to make the minimum contribution for five successive years, the Trust shall terminate and the fund shall be liquidated. The unfunded actuarial accrued liability is being funded over a thirty-year closed period which commenced July 1, 2010. Periodic contributions for both normal cost and the amortization of the unfunded actuarial accrued liability are based on the level dollar of payroll method. The funding policy for normal cost and unfunded actuarial accrued liability should provide sufficient resources to pay employee pension benefits on a timely basis.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 74 percent funded. The actuarial accrued liability for benefits was \$504.8 million, and the actuarial value of assets was \$372.2 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$132.6 million. The covered payroll (annual payroll of active employees covered by the plan) was \$66.1 million, and the ratio of the UAAL to the covered payroll was 201 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan (EG&C) is a single employer defined benefit plan administered by the Board of Trustees of the Indiana Public Retirement System. The retirement fund is for certain employees of the Indiana Department of Natural Resources, the Indiana Alcohol and Tobacco Commission, and any State excise police officer, Indiana state conservation enforcement officer, gaming agent or any gaming control officer who is engaged exclusively in the performance of law enforcement duties.

The State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Plan provides retirement, disability, and survivor benefits. Indiana Code 5-10-5.5 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy The funding policy for the EG&C Plan is in accordance with IC 5-10-5.5-8.5. Members are required by statute to contribute 4 percent of the member's annual salary to the Plan. The employer contribution rate is actuarially determined. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. During fiscal year 2012, all participating employers were required to contribute 20.75 percent of covered payroll.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 67 percent funded. The actuarial accrued liability for benefits was \$113.3 million, and the actuarial value of assets was \$76.0 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$37.3 million. The covered payroll (annual payroll of active employees covered by the plan) was \$25.8 million, and the ratio of the UAAL to the covered payroll was 145 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement,

presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Prosecuting Attorneys' Retirement Fund (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The Prosecuting Attorneys' Retirement Fund (PARF) is a defined benefit single-employer plan administered by the Board of Trustees of the Indiana Public Retirement System. The Prosecuting Attorneys' Retirement Fund provides retirement, disability, and survivor benefits for individuals who serve as a prosecuting attorney or chief deputy prosecuting attorney; or serve as the executive director or assistant executive director of the Indiana Prosecuting Attorneys Council or as a state-paid deputy prosecuting attorney.

These individuals' salaries are paid from the General Fund of the State of Indiana. Indiana Code 33-39-7 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy Contributions made by or on the behalf of members are not actuarially determined but are set by statute at six percent (6%) of wages. The amount required to actuarially fund participants' retirement benefits, as determined by the INPRS Board of Trustees on the recommendations of the actuary, is to be appropriated from the State's General Fund.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 49 percent funded. The actuarial accrued liability for benefits was \$56.1 million, and the actuarial value of assets was \$27.5 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$28.6 million. The covered payroll (annual payroll of active employees covered by the plan) was \$21.7 million, and the ratio of the UAAL to the covered payroll was 132 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial

accrued liability for benefits.

Legislators' Retirement System – Legislators' Defined Benefit Plan (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The Legislators' Defined Benefit Plan (IC 2-3.5-4), a single-employer defined benefit plan, applies to each member of the Indiana General Assembly who was serving on April 30, 1989 and filed an election under IC 2-3.5-3-1(b). The Legislators' Defined Benefit Plan provides retirement, disability and survivor benefits. The plan is administered by the Board of Trustees of the Indiana Public Retirement System. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy The amount required by the funding policy to actuarially fund participants' retirement benefits, as determined by the INPRS Board of Trustees on the recommendation of the actuary, is to be appropriated from the State's General Fund.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 75 percent funded. The actuarial accrued liability for benefits was \$4.5 million, and the actuarial value of assets was \$3.4 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.1 million. The benefit formula is determined based on service rather than compensation. The unfunded liability per active participant was \$187,726 as of the most recent actuarial valuation.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Judges' Retirement System (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The Judges' Retirement System (JRS) is a defined benefit single-employer public employee retirement system administered by the Board of Trustees of the Indiana Public Retirement System, and is governed by IC 33-38-6, 33-38-7, and IC 33-38-8. The Judges' Retirement System

provides retirement, disability, and survivor benefits. Coverage is for any person who has served, is serving or shall serve as a regular judge or justice of any of the following courts: Supreme Court of the State of Indiana; Court of Appeals; Circuit Court of a Judicial Circuit; Indiana Tax Court; or county courts including Superior, Criminal, Probate, Juvenile, Municipal and County Courts. The system consists of two plans: the 1977 system and the 1985 system. IC 33-38-7 applies to judges who began service before September 1, 1985. IC 33-38-8 applies to judges beginning service after August 31, 1985. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy Member contributions are established by statute at six percent of total statutory compensation paid by the state of Indiana, deducted from the member's salary and remitted by the Auditor of State. However, no contribution is required and no such amounts shall be paid by the member for more than 22 years of service.

Employer contributions are actuarially determined and approved by the INPRS Board of Trustees and by the Indiana General Assembly as biennial appropriations from the State's General Fund. Indiana Code 33-38-6-17 provides that this appropriation only include sufficient funds to cover the aggregate liability of the fund for benefits to the end of the biennium, on an actuarially funded basis. The statute also provide for remittance of docket fees and court fees. These are considered employer contributions.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date, the plan was 59 percent funded. The actuarial accrued liability for benefits was \$437.9 million, and the actuarial value of assets was \$260.1 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$177.8 million. The covered payroll (annual payroll of active employees covered by the plan) was \$45.1 million, and the ratio of the UAAL to the covered payroll was 394 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial

accrued liability for benefits.

The State sponsors the following defined benefit agent multiple-employer plan:

Public Employees' Retirement Fund (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The Public Employees' Retirement Fund (PERF) is a defined benefit agent multiple-employer plan for units of state and local governments administered by the Indiana Public Retirement System Board of Trustees. PERF provides retirement, disability, and survivor benefits. Indiana Code 5-10.2, 5-10.3, and 5-10.5 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs. At June 30, 2012, the number of participating political subdivisions was 1,121, and there were also 17 State-related participating employers.

Funding Policy The State of Indiana and any political subdivision that elects to participate in the PERF fund is obligated by statute to make contributions to the plan. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due.

Contributions made by or on the behalf of members are not actuarially determined but are set by statute at three percent (3%) of compensation. These contributions are credited to the member's annuity savings account that is a separate benefit from the defined pension benefit. The State is required to contribute for State employees at an actuarially determined rate; during fiscal year 2012, State-related participating employers were required to contribute 8.6% of covered payroll.

Funded Status and Funding Progress Funded status and funding progress information is being disclosed for the State of Indiana employee portion of the plan. The funded status and funding progress information presented is for active and retired assets.

State of Indiana Employees: As of June 30, 2012, the most recent actuarial valuation date, the state employees portion of the plan was 75 percent funded. The actuarial accrued liability for benefits was \$5.5 billion, and the actuarial value of assets was \$4.1 billion, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.4 billion. The covered payroll (annual payroll of active employees covered by the plan) was \$1.6 billion, and the ratio of the

UAAL to the covered payroll was 85 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Annual Pension Cost and Net Pension Obligation The annual pension cost and net pension obligations, the significant actuarial assumptions, and three-year historical trend information of the single and agent multiple employer defined benefit plans are as follows:

	Primary	Fiduciary in Nature Component Unit						TRF - Pre-1996 Account
	Government	SPRF	PERF -State	ECRF	JRS	PARF	LRS	
Annual Pension Cost and Net Pension Obligation (Asset)								
Annual required contribution	\$	14,517.0	\$ 183,389.3	\$ 5,532.4	\$ 19,664.4	\$ 2,037.0	\$ 113.1	\$ 866,207.0
Interest on net pension obligation		1,147.3	404.1	(179.5)	(1,960.8)	538.9	(2.7)	82,463.0
Adjustment to annual required contribution		(1,334.9)	(465.2)	206.6	2,257.3	(620.3)	3.1	(94,935.0)
Annual pension cost		14,329.4	183,328.2	5,559.5	19,961.0	1,955.6	113.5	853,735.0
Contributions made		(12,365.9)	(138,327.5)	(5,053.1)	(18,896.2)	(1,838.9)	(113.1)	(764,423.0)
Increase (decrease) in net pension obligation		1,963.5	45,000.7	506.4	1,064.8	116.6	0.4	89,312.0
Net pension obligation, beginning of year		16,389.9	5,772.7	(2,564.0)	(28,011.3)	7,697.9	(38.1)	1,178,044.0
Net pension obligation, end of year	\$	18,353.4	\$ 50,773.4	\$ (2,057.6)	\$ (26,946.5)	\$ 7,814.6	\$ (37.7)	\$ 1,267,356.0
Significant Actuarial Assumptions								
Investment rate of return		7.00%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Projected future salary increases:								
Total		3.50 - 9.00%	3.25 - 4.50%	3.25%	4.00%	4.00%	3.00%	3.00 - 12.50%
Attributed to inflation		3.5%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Cost of living adjustments		N/A	1.00%	1.00%	4.00%	N/A	1.00%	1.00%
Contribution rates:								
State		25.70%	8.20%	20.75%	Appropriation 60.10%	Appropriation 11.40%	Flat Dollar Amount	* Pay-As-You-Go
Plan members		5.00% - 6.00%	3.00%	4.00%	6.00%	6.00%	0.00%	3.00%
Actuarial valuation date		7/1/2012	6/30/2012	6/30/2012	6/30/2012	6/30/2012	6/30/2012	6/30/2012
Actuarial cost method		entry age normal cost	entry age normal cost	entry age normal cost	entry age normal cost	entry age normal cost	traditional unit credit	entry age normal cost
Amortization method		level dollar	level dollar	level dollar	level dollar	level dollar	level dollar	level dollar
Amortization period		30 years	30 years	30 years	30 years	30 years	30 years	30 years
Amortization period (from date)		7/1/2010	7/1/2008	7/1/2007	7/1/2006	7/1/2007	7/1/1992	N/A
Amortization period (open or closed)		closed	closed	closed	closed	closed	closed	closed
Asset valuation method		smoothed basis	4-year smoothed market value with 20% corridor	4-year smoothed market value with 20% corridor	4-year smoothed market value with 20% corridor	4-year smoothed market value with 20% corridor	4-year smoothed market value with 20% corridor	4-year smoothed market value with 20% corridor
Historical Trend Information								
<u>Year ended June 30, 2012</u>								
Annual pension cost (APC)	\$	14,329.4	\$ 183,328.2	\$ 5,559.5	\$ 19,961.0	\$ 1,955.6	\$ 113.5	\$ 853,735.0
Percentage of APC contributed		86.3%	75.5%	90.9%	94.7%	94.0%	99.6%	89.5%
Net pension obligation (asset)	\$	18,353.4	\$ 50,773.4	\$ (2,057.6)	\$ (26,946.5)	\$ 7,814.6	\$ (37.7)	\$ 1,267,356.0
<u>Year ended June 30, 2011</u>								
Annual pension cost (APC)	\$	12,121.4	\$ 176,881.5	\$ 5,206.5	\$ 19,206.5	\$ 1,896.3	\$ 114.7	\$ 883,459.0
Percentage of APC contributed		78.0%	65.1%	99.8%	100.0%	9.0%	0.0%	84.8%
Net pension obligation (asset)	\$	16,389.9	\$ 5,772.7	\$ (2,564.0)	\$ (28,011.3)	\$ 7,697.9	\$ (38.1)	\$ 1,178,044.0
<u>Year ended June 30, 2010</u>								
Annual pension cost (APC)	\$	14,117.4	\$ 118,839.0	\$ 5,263.1	\$ 16,409.8	\$ 1,608.7	\$ 74.5	\$ 841,500.0
Percentage of APC contributed		67.1%	93.9%	99.9%	113.5%	10.6%	0.0%	86.5%
Net pension obligation (asset)	\$	13,718.2	\$ (55,876.6)	\$ (2,573.9)	\$ (28,017.9)	\$ 5,971.6	\$ (152.8)	\$ 1,043,563.0
SPRF - State Police Retirement Fund PERF - Public Employees' Retirement Fund (Administered by the INPRS Board of Trustees) ECRF - State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Plan (Administered by the INPRS Board of Trustees) JRS - Judges' Retirement System (Administered by the INPRS Board of Trustees) PARF - Prosecuting Attorneys' Retirement Fund (Administered by the INPRS Board of Trustees) LRS - Legislators' Retirement System (Administered by the INPRS Board of Trustees) TRF - Teachers' Retirement Fund (Administered by the INPRS Board of Trustees) N/A - Not Applicable * - \$138,300 based on June 30, 2012 actuarial valuation								

The State sponsors the following cost-sharing multiple-employer plans:

State Teachers' Retirement Fund (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The State Teachers' Retirement Fund (TRF), is a defined benefit, multiple-employer cost-sharing PERS, administered by the Indiana Public Retirement System Board of Trustees. Indiana Code 5-10.2, IC 5-10.4, and IC 5-10.5 govern the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

At June 30, 2012, the number of participating employers was 367.

Funding Policy Each member is required to contribute 3% of his/her compensation to the plan. The Indiana State Teachers' Retirement Fund is funded on a "pay as you go" basis for employees hired prior to July 1, 1995, and who have maintained continuous employment with the same school corporation or covered institution since that date (Pre-1996 Account). State appropriations are made for the amount of estimated pension benefit payouts for each fiscal year. If the actual pension benefit payout for the fiscal year exceeds the amount appropriated, the difference is paid from the Pension Stabilization Fund.

For employees hired on or after July 1, 1995; or hired before July 1, 1995, and prior to June 30, 2005, were either hired by another school corporation or institution covered by the Fund or were re-hired by a covered prior employer (1996 Account); the employer contribution rate is actuarially determined. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. During fiscal year 2012, all participating employers in the TRF 1996 account were required to contribute 7.5% of covered payroll.

As of June 30, 2012, TRF was 43% funded. Members in the Pre-1996 Account are funded on a "pay as you go" method for the employer portion of

the pension and members in the 1996 Account are funded with employer contributions as they work. TRF accounts for these two classes of members as "Pre-1996 Account" and "1996 Account", respectively. The Pre-1996 Account is 30% funded and the 1996 Account is 91% funded.

The funded ratio of the Fund has decreased from 45% at June 30, 2004, to the ratio of 43% at June 30, 2012. The actuarial value of the Fund's assets as of the June 30, 2011 valuation was \$8.9 billion and the actuarial accrued liability was \$20.8 billion. The difference is the Fund's unfunded actuarial accrued liability of \$11.9 billion. The annual covered payroll as of the June 30, 2012, actuarial valuation was \$4.2 billion and the ratio of the unfunded actuarial liability to the annual covered payroll was 282%.

1977 Police Officers' and Firefighters' Pension and Disability Fund (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 Fund) is a defined benefit, multiple employer cost sharing public employees retirement system administered by the Indiana Public Retirement System Board of Trustees. Indiana Code 36-8-8 governs the requirements of the Fund that provides retirement, disability, and survivor benefits. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

At June 30, 2012, the number of participating employer units totaled 162 (which includes 257 police and fire departments).

Funding Policy A participant is required by statute to contribute six percent of a first class officer's or firefighter's salary for the term of their employment up to 32 years. Employer contributions are determined actuarially and during fiscal year 2012, all participating employers were required to contribute 19.5% during the period of July 1 – December 31, 2011 and 19.7% during the period of January 1 – June 30, 2012 of the salary of a first-class officer or firefighter. The funding policy mandated by statute requires quarterly remittances of member and employer contributions based on percentages of locally established estimated salary rates, rather than actual payroll.

The annual required contributions, percentage contributed, and three-year historical trend information, for the cost sharing, multiple-employer plans are as follows:

<u>Historical Trend Information</u>	<u>Discretely Presented Component Units</u>	
	<u>STRF</u>	<u>PFPF</u>
<u>Year ended June 30, 2012</u>		
Annual required contribution	\$ 866,207	\$ 141,988
Percentage contributed	88%	96%
Employer contribution	\$ 764,423	\$ 135,605
<u>Year ended June 30, 2011</u>		
Annual required contribution	\$ 894,507	\$ 133,903
Percentage contributed	84%	100%
Employer contribution	\$ 748,978	\$ 133,726
<u>Year ended June 30, 2010</u>		
Annual required contribution	\$ 850,493	\$ 126,558
Percentage contributed	86%	103%
Employer contribution	\$ 727,766	\$ 130,775
STRF - State Teachers' Retirement Fund - Pre-1996 Account		
PFPF - 1977 Police Officers and Firefighters' Retirement Fund (Administered by PERF)		

The State sponsors the following defined contribution plan:

Legislators' Retirement System – Legislators' Defined Contribution Plan (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The Legislators' Defined Contribution Plan (IC 2-3.5-5), a single employer defined contribution plan applies to each member of the General Assembly who was serving April 30, 1989 and files an election under IC 2-3.5-3-1(b), and each member of the General Assembly who is elected or appointed after April 30, 1989. The plan is administered by the Board of Trustees' of the Indiana Public Retirement System. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

Funding Policy For the Legislators' Defined Contribution Plan, each participant is required to contribute 5 percent of annual salary. In addition, the state of Indiana is required to contribute a percentage of the member's annual salary on behalf of the participant as determined by INPRS Board of Trustees and confirmed by the State Budget Agency each year. Effective January 1, 2012 the rate was established at 11.6 percent.

F. Other Postemployment Benefits**Defined Benefit Plans**

Plan Descriptions The State of Indiana sponsors and contributes to four single-employer defined benefit healthcare plans: State Personnel Plan (SPP); Legislature Plan (LP); Indiana State Police Plan (ISPP); and the Conservation and Excise Police Plan (CEPP). The SPP and LP are administered by the State Personnel Department. The Indiana State Police administer the ISPP. The CEPP is administered by the Indiana State Excise Police and Indiana Conservation Officers Health Insurance Committee. All four plans provide medical plan health care benefits to eligible State employee retirees and beneficiaries. The medical benefits provided to retirees are the same benefit options afforded active employees. Benefit provisions for each plan are established and may be amended by Indiana Code 5-10-8 *et seq.*

Separate financial reports are not issued for these plans.

Funding Policy and Annual OPEB Cost The contribution funding policy for each of the four plans is on a pay-as-you-go cash basis. However, trust funds as authorized by the Indiana General Assembly were created during the last few years to start pre-funding the SPP, ISPP, and CEPP plans. The State of Indiana's annual other postemployment benefit (OPEB) cost (expense) for each plan is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The State of Indiana's annual OPEB cost for the current year and the related information for each plan are as follows:

	State Personnel Healthcare Plan	Legislature's Healthcare Plan	Indiana State Police Healthcare Plan	Conservation and Excise Police Health Care Plan
Contribution rates:				
State of Indiana	Pay-as-you-go	Pay-as-you-go	Pay-as-you-go	Pay-as-you-go
Plan members (monthly premium)	See next chart	See next chart	See next chart	See next chart
Annual required contribution	\$ 2,964	\$ 815	\$ 27,794	\$ 3,675
Interest on net OPEB obligation	223	36	5,309	590
Amortization adjustment to ARC	(257)	(50)	(6,767)	(804)
Annual OPEB Cost	2,930	801	26,336	3,461
Contributions made	(33,849)	(487)	(18,627)	(6,891)
Change in net OPEB obligation	(30,919)	314	7,709	(3,430)
Net OPEB obligation - beginning of year	3,191	806	101,131	13,101
Net OPEB obligation - end of year	<u>\$ (27,728)</u>	<u>\$ 1,120</u>	<u>\$ 108,840</u>	<u>\$ 9,671</u>

The plan administrators (see plan descriptions above) establish the contribution requirements of plan members. Plan members (retirees and eligible dependents) who participate in these healthcare plans must pay the full 2012 monthly premiums (except for grandfathered LP current retirees) as shown in the following chart.

	<u>Monthly Premium</u>
State Personnel Healthcare Plan (SP) and Legislature's Healthcare Plan (LP)	
Consumer Driven Health Plan #1	
Single (Non-Tobacco)	\$ 380.38
Family (Non-Tobacco)	1,143.48
Consumer Driven Health Plan #2	
Single (Non-Tobacco)	502.19
Family (Non-Tobacco)	1,456.39
Traditional PPO	
Single (Non-Tobacco)	808.73
Family (Non-Tobacco)	2,272.40
Indiana State Police Healthcare Plan (ISPP)	
Basic Plan - Medical Only	
Retiree Only (Pre-Medicare)	369.14
Retiree Plus One Dependent (Pre-Medicare)	474.80
Retiree Only (Post-Medicare)	136.84
Retiree Plus One Dependent (Post-Medicare)	164.74
Optional Plan - Medical, Dental, & Vision	
Retiree Only (Pre-Medicare)	386.42
Retiree Plus One Dependent (Pre-Medicare)	463.15
Retiree Only (Post-Medicare)	140.46
Retiree Plus One Dependent (Post-Medicare)	172.23
Conservation and Excise Police Health Care Plan (CEPP)	
Single - Under Age 60 (Pre-Medicare)	320.00
Family - Under Age 60 (Pre-Medicare)	561.00
Single - Age 60 -64 (Pre-Medicare)	213.00
Family - Age 60-64 (Pre-Medicare)	320.00
Single (Post-Medicare)	128.00
Family (Post-Medicare)	183.00

The State of Indiana's annual OPEB cost, the percentage of annual OPEB cost contributed, and the net OPEB obligation for June 30, 2010 through

June 30, 2012 for each of the plans were as follows:

	<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
State Personnel Healthcare Plan	6/30/2012	\$ 2,930	1155.1%	\$ (27,728)
	6/30/2011	4,499	376.1%	3,191
	6/30/2010	6,105	31.3%	15,615
Legislature's Healthcare Plan	6/30/2012	\$ 802	60.9%	\$ 1,120
	6/30/2011	551	64.0%	806
	6/30/2010	512	61.1%	608
Indiana State Police Healthcare Plan	6/30/2012	\$ 26,336	70.7%	\$ 108,840
	6/30/2011	28,915	47.7%	101,131
	6/30/2010	41,224	21.9%	86,003
Conservation and Excise Police Health Care Plan	6/30/2012	\$ 3,460	199.1%	\$ 9,671
	6/30/2011	4,257	31.4%	13,101
	6/30/2010	5,271	24.7%	10,180

Funded Status and Funding Progress The funded status of the plans as of June 30, 2012, was as follows:

	State Personnel Healthcare Plan	Legislature's Healthcare Plan	Indiana State Police Healthcare Plan	Conservation and Excise Police Health Care Plan
Actuarial accrued liability (a)	\$ 36,643	\$ 11,956	\$ 291,148	\$ 41,804
Actuarial value of plan assets (b)	44,008	-	17,033	5,773
Unfunded actuarial accrued liability (funding excess) (a) - (b)	<u>\$ (7,365)</u>	<u>\$ 11,956</u>	<u>\$ 274,115</u>	<u>\$ 36,031</u>
Funded ratio (b)/(a)	120.1%	0.0%	5.9%	13.8%
Covered payroll (c)	\$ 1,166,823	\$ 1,787	\$ 87,040	\$ 12,600
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ((a)-(b))/(c))	-0.6%	669.1%	314.9%	286.0%

GASB 45 regulations permit employers to use the most recent available actuarial information up to two years prior to the current period. Accordingly, the State has elected to use the actuarial results for the period ending on June 30, 2011 for the period ending June 30, 2012.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as

required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

Significant methods and assumptions were as follows:

	State Personnel Healthcare Plan	Legislature's Healthcare Plan	Indiana State Police Healthcare Plan	Conservation and Excise Police Health Care Plan
Actuarial valuation date	6/30/2012	6/30/2012	6/30/2012	6/30/2012
Actuarial cost method	Projected unit credit	Projected unit credit	Projected unit credit	Projected unit credit
Amortization method	Level dollar amount, open	Level dollar amount, open	Level dollar amount, open	Level dollar amount, open
Remaining amortization period	30 years	30 years	30 years	30 years
Asset valuation method	Market Value of Assets	N/A	Market Value of Assets	Market Value of Assets
Actuarial assumptions:				
Inflation rate	3.0%	3.0%	3.0%	3.0%
Investment rate of return	7.0%	4.5%	5.3%	4.5%
Projected salary increases	4.0%	4.0%	4.0%	4.0%
Healthcare inflation rate	9.2%	9.2% pre-65 & 10.0% post-65	9.2% pre-65 & 10.0% post-65	9.2% pre-65 & 10.0% post-65

GASB 45 regulations permit employers to use the most recent available actuarial information up to two years prior to the current period. Accordingly, the State elected to use the actuarial results for the period ending June 30, 2011 for the period ending June 30, 2012. There have been no material changes in the retiree health benefits or contribution requirements from the most recent available actuarial valuation for the period ending June 30, 2010 except for the pre-funding of retiree health benefits for CEPP, ISPP and SPP. However, the healthcare inflation rates and the per capita costs were updated for the current year valuation.

Defined Contribution Plan

Plan Description The State of Indiana sponsors one single employer defined contribution OPEB plan established as a trust fund, the Retiree Health Benefit Trust Fund, in IC 5-10-8-8.5. The State established this trust fund to provide funding for the retiree health benefit plan developed under IC 5-10-8.5. The plan is a benefit to employees who retire and are eligible for and have received a normal, unreduced or disability retirement benefit (as determined by statutes and codes governing a State public employee retirement fund). Qualified retirees of the State are eligible to receive retirement medical benefits from this Plan. Retirees' and/or covered dependents' qualifying health insurance and medical costs are eligible for reimbursement from their reimbursement account, subject to Plan conditions and limitations.

Plan Provisions Benefit provisions for this plan are established or may be amended by the State legislature. The State Budget Agency of the State of Indiana is the administrator of the plan pursuant to Indiana Code 5-10-8-8.5. The plan establishes a retirement medical benefits account for elected officers, appointed officers, and most employees of the executive, legislative, and judicial branches of state government to pay for participants' medical insurance after retirement. Legislation passed by the 2012 Indiana General Assembly removed from eligibility in the DC plan all Conservation Officers, all Excise Officers, and employees of the Indiana State Police who did not previously waive coverage under the agency's DB plan. Benefits are entitled to be received from this account for a participant who: a) is eligible for and has applied to receive a normal, unreduced or disability retirement benefit under the Public Employees' Retirement Fund; or b) has completed at least 10 years of service as an elected or appointed officer; or c) has completed at least 15 years of service with the state for an employee. A surviving spouse or IRS dependent of

a retired participant is allowed to receive the benefit from this account. Amounts credited to a retired participant are forfeited if the participant dies without a surviving spouse or IRS dependent.

The trust meets the requirements of a qualified OPEB trust. The trust is qualified under section 115 of the Internal Revenue Code.

Contributions The State is required to make annual contributions to the account based on the following schedule:

Employee's Age	Annual State Contributions
Less than 30	\$500
At least 30, but less than 40	\$800
At least 40, but less than 50	\$1,100
At least 50	\$1,400

An additional bonus contribution is to be made upon a participant's retirement with normal unreduced benefits if the retirement occurs between July 1, 2007 and July 1, 2017, and the retiree on the last day of service has completed at least 15 years of service or 10 years of service as an elected or appointed officer. The additional bonus contribution amount is one thousand dollars (\$1,000) multiplied by the participant's years of service (rounded down to the nearest whole year).

At June 30, 2012, the plan participants consisted of:

Description	Number
Active participants with accounts, not yet retired	\$27,816
Retired participants with accounts	4,344
Total	<u>\$32,160</u>

At June 30, 2012, plan participants' retirement medical plan account balances totaled \$225.3 million which consisted of \$133.0 million in unretired active participants' accounts and \$92.3 million in retired participants' accounts.

This plan is a defined contribution individual account for GASB 45 purposes. The employer subsidy is defined in terms of an annual contribution to an individual account. Plan assets are maintained in the Retiree Health Benefit Trust Fund created by the State as a dedicated trust fund.

The trust fund consists of cigarette tax revenues deposited in the fund under IC 6-7-1-28.1(7) and other appropriations, revenues, or transfers to the trust fund under IC 4-12-1. Cigarette tax revenues to the fund were suspended effective July 1, 2011 and are to resume on July 1, 2014. The plan benefits satisfy the condition of being a defined contribution OPEB benefit and by definition, there is no unfunded liability.

The annual required contribution for the fiscal year ending June 30, 2012 is \$34.4 million with \$22.4 million being contributed by state agencies that are funded by federal or dedicated funds for their portion of funding and the remainder coming from the accumulated General Fund balance held by the trust. The retiree contribution includes the bonus contributions of \$1,000 per year of service to employees retiring after July 1, 2007 who also met certain minimum age and service requirements.

G. Pollution Remediation Obligations

Nature and source of pollution remediation obligations: Four state agencies have identified themselves as responsible or potentially responsible parties to remediate fifty-five pollution sites pursuant to the State's implementation of GASB 49, Accounting and Financial Reporting for Pollution Remediation Obligations effective July 1, 2008. Obligor events for the cleanup of these sites include the federal Superfund law, being named by a regulator to remediate hazardous wastes and contamination, violation of the Resource Recovery and Conservation Act, being named in a lawsuit, and voluntarily assuming responsibility because of imminent threats to human health and the environment.

Amount of the estimated liability, methods and assumptions used for the estimate, and the potential for changes: The State's total estimated liability is \$46.0 million of which \$7.3 million is estimated to be payable within one year and \$38.7 million estimated to be payable in more than one year. State agencies calculated their estimated liabilities using various approaches including existing agreements, contractor bids/surveys, records of decisions from regulators, matching requirements under the Superfund law, previous actual costs to cleanup similar sites, investigation activities, well known and recognized estimation methods, and through the sampling and knowing the size and volume of existing contamination at a site. Superfund site estimated liabilities also applied a rolling thirty year liability as this was the number of years determined to be reasonably estimable. The estimated liabilities of state

agencies are subject to annual review and adjustment for changes in agreements, laws, regulations, court decisions, price increases or decreases for goods and services used in cleanup, and other relevant changes that come to light.

Estimated recoveries reducing the liability: The estimated recoveries total \$18.2 million. Of this total, \$0.3 million is unrealizable or has not yet been realized and has been applied to reduce the State's total estimated liability. Estimated recoveries include the proceeds from the sale of stock from a bankruptcy court settlement, coverage of allowable costs by the State's Excess Liability Trust Fund (ELTF), and credits received for work performed on Superfund sites. The ELTF state law states that if insufficient funds exist to pay claims neither the State nor the Fund are liable for unpaid claims. The State recognized \$3.8 million of program revenue for four sites whose realized recoveries exceeded the pollution remediation liability.

REQUIRED SUPPLEMENTARY INFORMATION



Schedule of Funding Progress Employee Retirement Systems and Plans

(amounts expressed in thousands)	Primary Government		Fiduciary in Nature Component Unit					TRF - Pre-1996 Account
	SPRF	PERF - State	EGC	JRS	PARF	LRS		
Valuation Date: July 1, 2012								
Actuarial value of assets	\$ 372,177	\$ 4,141,524	\$ 76,007	\$ 260,096	\$ 27,501	\$ 3,377	\$ 4,978,107	
Actuarial accrued liability (AAL)	504,814	5,542,414	113,283	437,854	56,080	4,503	16,522,015	
Excess of assets over (unfunded) AAL	(132,637)	(1,400,890)	(37,276)	(177,758)	(28,579)	(1,126)	(11,543,908)	
Funded ratio	74%	75%	67%	59%	49%	75%	30%	
Covered payroll	66,109	1,648,023	25,752	45,138	21,705	*	1,637,066	
Excess (unfunded) AAL as a percentage of covered payroll	-201%	-85%	-145%	-394%	-132%	*	-705%	
Valuation Date: July 1, 2011								
Actuarial value of assets	\$ 361,457	\$ 4,158,786 **	\$ 72,599	\$ 248,623	\$ 25,651	\$ 3,634	\$ 5,227,402	
Actuarial accrued liability (AAL)	470,852	5,264,131 **	101,534	400,274	53,252	4,621	16,318,404	
Excess of assets over (unfunded) AAL	(109,395)	(1,105,345)	(28,935)	(151,651)	(27,601)	(987)	(11,091,002)	
Funded ratio	77%	79% **	72%	62%	48%	79%	32%	
Covered payroll	64,948	1,641,686	24,028	45,764	18,082	*	1,762,750	
Excess (unfunded) AAL as a percentage of covered payroll	-168%	-67%	-120%	-331%	-153%	*	-629%	
Valuation Date: July 1, 2010								
Actuarial value of assets	\$ 363,487	\$ 4,374,385 **	\$ 70,327	\$ 242,143	\$ 26,166	\$ 4,075	\$ 5,382,410	
Actuarial accrued liability (AAL)	447,064	5,248,751 **	97,862	364,123	49,174	4,909	16,282,066	
Excess of assets over (unfunded) AAL	(83,577)	(874,366)	(27,535)	(121,980)	(23,008)	(834)	(10,899,656)	
Funded ratio	81%	83% **	72%	67%	53%	83%	33%	
Covered payroll	66,603	1,730,480	26,709	36,722	21,016	*	1,865,102	
Excess (unfunded) AAL as a percentage of covered payroll	-125%	-51%	-103%	-332%	-109%	*	-584%	
Valuation Date: July 1, 2009								
Actuarial value of assets	\$ 356,056	\$ 4,548,408 **	\$ 68,170	\$ 240,954	\$ 26,467	\$ 4,730	\$ 5,109,086	
Actuarial accrued liability (AAL)	453,688	4,869,898 **	89,296	330,551	44,632	5,087	16,027,093	
Excess of assets over (unfunded) AAL	(97,632)	(321,490)	(21,126)	(89,597)	(18,165)	(357)	(10,918,007)	
Funded ratio	78%	93% **	76%	73%	59%	93%	32%	
Covered payroll	68,283	1,749,781	25,238	36,196	20,782	*	2,030,484	
Excess (unfunded) AAL as a percentage of covered payroll	-143%	-18%	-84%	-248%	-87%	*	-538%	

SPRF - State Police Retirement Fund (Administered by the Treasurer of the State of Indiana)
PERF - Public Employees' Retirement Fund (Administered by the INPRS Board of Trustees)
EGC - Excise Police, Gaming Agent and Conservation Enforcement Officers' Retirement Fund (Administered by the INPRS Board of Trustees)
JRS - Judges' Retirement System (Administered by the INPRS Board of Trustees)
PARF - Prosecuting Attorneys' Retirement Fund (Administered by the INPRS Board of Trustees)
LRS - Legislators' Retirement System (Administered by the INPRS Board of Trustees)
TRF - Teachers' Retirement Fund (Administered by the INPRS Board of Trustees)

* The benefit formula is determined based on service rather than compensation. July 1, 2012: The unfunded liability is expressed per active participant and there were 6 active participants. The unfunded liability per active participant was \$187,726; July 1, 2011: The unfunded liability is expressed per active participant and there were 7 active participants. The unfunded liability per active participant was \$141,021; July 1, 2010: The unfunded liability is expressed per active participant and there were 20 active participants. The unfunded liability per active participant was \$41,702; July 1, 2009: The unfunded liability is expressed per active participant and there were 33 active participants. The unfunded liability per active participant was \$10,817.

** Corrected PERF - State data for 2009 through 2011

Schedule of Funding Progress Other Postemployment Benefits

(amounts expressed in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b- a)/c)
State Personnel Healthcare Plan						
6/30/2012	\$ 44,008	\$ 36,643	\$ (7,365)	120.1%	\$ 1,166,823	-0.6%
6/30/2011	14,007	37,733	23,726	37.1%	1,187,028	2.0%
6/30/2010	-	51,306	51,306	0.0%	1,251,207	4.1%
Legislature's Healthcare Plan						
6/30/2012	-	11,956	11,956	0.0%	1,787	669.1%
6/30/2011	-	9,092	9,092	0.0%	1,696	536.1%
6/30/2010	-	8,402	8,402	0.0%	1,979	424.6%
Indiana State Police Healthcare Plan						
6/30/2012	17,033	291,148	274,115	5.9%	87,040	314.9%
6/30/2011	5,280	306,132	300,852	1.7%	86,192	349.0%
6/30/2010	-	407,846	407,846	0.0%	N/A	N/A
Conservation and Excise Police Healthcare Plan						
6/30/2012	5,773	41,804	36,031	13.8%	12,600	286.0%
6/30/2011	-	49,510	49,510	0.0%	12,900	383.8%
6/30/2010	-	57,305	57,305	0.0%	14,800	387.2%

Schedule of Employer Contributions Other Postemployment Benefits

(amounts expressed in thousands)

Year Ended June 30	State Personnel Healthcare Plan			Legislature's Healthcare Plan			Indiana State Police Healthcare Plan			Conservation and Excise Police Healthcare Plan			Retiree Health Benefit Trust Fund		
	Annual			Annual			Annual			Annual			Annual		
	Required Contribution	Percentage Contributed		Required Contribution	Percentage Contributed		Required Contribution	Percentage Contributed		Required Contribution	Percentage Contributed		Required Contribution	Percentage Contributed	
2012	\$ 2,964	1141.9%		815	59.9%	\$	27,794	67.0%	\$	3,675	187.5%	\$	34,400	100.0%	
2011	4,664	362.8%		561	62.8%		30,155	45.7%		4,423	30.2%		52,075	100.0%	
2010	6,292	30.4%		519	60.3%		42,106	21.4%		5,373	24.3%		55,502	100.0%	

Budgetary Information

The Governor submits a budget biennially to be adopted by the General Assembly for the ensuing two-year period. The budget covers the general fund and most special revenue funds, but excludes the Armory Board and the Recreation funds at State institutions. The General Assembly enacts the budget through passage of specific appropriations, the sum of which may not exceed estimated revenues. Appropriations for programs funded from special revenue funds may allow expenditures in excess of original appropriations to the extent that revenues collected exceed estimated revenues.

The original budget is composed of the budget bill and continuing appropriations. The budget bill is enacted as the Appropriations Act that the Governor may veto, subject to legislative override. Continuing appropriations report budgeted expenditures as equal to the amount of revenues received during the year plus any balances carried forward from the previous year as determined by statute. Except as specifically provided by statute, appropriations or any part thereof remaining unexpended and unencumbered at the close of any fiscal year will lapse and be returned to the fund from which it was appropriated.

The final budget is composed of budgeted amounts as adopted and as amended by supplemental appropriations or appropriation transfers that were necessary during the current year. The State Board of Finance, which consists of the Governor, Auditor of State and Treasurer of State, is empowered to transfer appropriations from one appropriation, fund, or agency of the State to another, with the exception of trust funds. The State Budget Agency may transfer, assign, and reassign almost any appropriation, except those restricted by law, but only when the uses and purposes of the funds concur and the transfers are within the same agency of the state to which the appropriation was originally made. Excess general fund revenue is used to cover non-budgeted recurring expenditures and overdrafts of budgeted amounts at the end of the current year. Capital appropriations are initially posted to general government. As projects are approved by the State Budget Committee the appropriations are transferred to the function of government from which they are disbursed. In addition, expenditures under many federal grants are required to be spent before they are reimbursed by the federal government. These actions are considered supplemental appropriations; therefore, expenditures do not exceed appropriations for individual funds.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the fund level by the State Budget Agency. When budgets are submitted for each fund, certain recurring expenditures are not budgeted (medical service payments, tort claims) according to instructions from the State Budget Agency to the various agencies. The Budget Agency monitors all funds regularly in addition to monitoring excess general fund revenue that will be available at the end of the fiscal year to cover the non-budgeted, recurring expenditures.

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	General Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 5,460,010	\$ 5,460,010	\$ 5,676,044	\$ 216,034
Sales	6,517,700	6,517,700	6,624,340	106,640
Gaming	706,600	706,600	88,375	(618,225)
Unemployment	-	-	-	-
Inheritance	145,000	145,000	175,954	30,954
Alcohol and tobacco	285,200	285,200	296,561	11,361
Insurance	177,200	177,200	203,123	25,923
Other	296,418	296,418	222,320	(74,098)
Total taxes	13,588,128	13,588,128	13,286,717	(301,411)
Current service charges	147,464	147,464	215,301	67,837
Investment income	25,000	25,000	15,073	(9,927)
Sales/rents	615	615	5,503	4,888
Grants	-	-	12,025	12,025
Other	128,264	128,264	84,576	(43,688)
Total revenues	13,889,471	13,889,471	13,619,195	(270,276)
Expenditures:				
Current:				
General government	1,140,503	1,874,777	1,122,190	752,587
Public safety	783,513	803,236	677,927	125,309
Health	42,216	52,632	42,619	10,013
Welfare	3,375,987	3,959,156	592,959	3,366,197
Conservation, culture and development	109,466	149,094	61,474	87,620
Education	8,749,854	8,711,346	8,686,898	24,448
Transportation	43,566	44,725	1,467	43,258
Total expenditures	14,245,105	15,594,966	11,185,534	4,409,432
Excess of revenues over (under) expenditures	(355,634)	(1,705,495)	2,433,661	(4,139,156)
Other financing sources (uses):				
Total other financing sources (uses)	(1,715,446)	(1,715,446)	(1,715,446)	-
Net change in fund balances	<u>\$ (2,071,080)</u>	<u>\$ (3,420,941)</u>	718,215	<u>\$ 4,139,156</u>
Fund balances July 1, as restated			1,912,196	
Fund balances June 30			<u><u>\$ 2,630,411</u></u>	

Public Welfare-Medicaid Assistance				Major Moves Construction Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
116,137	116,137	677,313	561,176	-	-	-	-
-	-	-	-	156,980	156,980	59,144	(97,836)
4,441,972	4,441,972	4,573,095	131,123	-	-	-	-
4	4	20,552	20,548	-	-	-	-
4,558,113	4,558,113	5,270,960	712,847	156,980	156,980	59,144	(97,836)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,759,273	6,618,232	3,141,041	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	530,000	585,306	41,964	543,342
-	9,759,273	6,618,232	3,141,041	530,000	585,306	41,964	543,342
4,558,113	(5,201,160)	(1,347,272)	(3,853,888)	(373,020)	(428,326)	17,180	(445,506)
1,806,337	1,806,337	1,806,337	-	(543,342)	(543,342)	(543,342)	-
\$ 6,364,450	\$ (3,394,823)	459,065	\$ 3,853,888	\$ (916,362)	\$ (971,668)	(526,162)	\$ 445,506
		119,947				1,702,894	
		<u>\$ 579,012</u>				<u>\$ 1,176,732</u>	

continued on next page

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	ARRA of 2009 Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Gaming	-	-	-	-
Unemployment	1	1	58	57
Inheritance	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Other	-	-	-	-
Total taxes	1	1	58	57
Current service charges	252	252	-	(252)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,180,443	1,180,443	337,400	(843,043)
Other	-	-	1	1
Total revenues	1,180,696	1,180,696	337,459	(843,237)
Expenditures:				
Current:				
General government	1,039	114,757	86,080	28,677
Public safety	2,887	11,619	9,079	2,540
Health	476	5,969	4,507	1,462
Welfare	1,313	803,316	85,842	717,474
Conservation, culture and development	8,171	22,547	5,848	16,699
Education	1,329	120,818	76,773	44,045
Transportation	12,852	95,943	54,688	41,255
Total expenditures	28,067	1,174,969	322,817	852,152
Excess of revenues over (under) expenditures	1,152,629	5,727	14,642	(8,915)
Other financing sources (uses):				
Total other financing sources (uses)	(36)	(36)	(36)	-
Net change in fund balances	<u>\$ 1,152,593</u>	<u>\$ 5,691</u>	14,606	<u>\$ 8,915</u>
Fund balances July 1, as restated			(752)	
Fund balances June 30			<u><u>\$ 13,854</u></u>	

U.S. Department of Transportation Fund				U.S. Department of Health and Human Services Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
183	183	5	(178)	744	744	1,510	766
-	-	-	-	-	-	-	-
-	-	-	-	7	7	-	(7)
883,530	883,530	1,077,419	193,889	1,067,950	1,067,950	1,095,539	27,589
11	11	40	29	4,067	4,067	17	(4,050)
883,724	883,724	1,077,464	193,740	1,072,768	1,072,768	1,097,066	24,298
3	2,995	1,543	1,452	577	25,819	17,191	8,628
4,741	57,249	20,471	36,778	1,868	16,677	7,336	9,341
-	-	-	-	18,863	292,242	100,177	192,065
-	53	13	40	204,034	2,596,615	1,250,589	1,346,026
3,037	6,215	1,872	4,343	-	-	-	-
-	-	-	-	301	4,076	2,181	1,895
1,044,837	2,894,287	1,270,806	1,623,481	-	-	-	-
1,052,618	2,960,799	1,294,705	1,666,094	225,643	2,935,429	1,377,474	1,557,955
(168,894)	(2,077,075)	(217,241)	(1,859,834)	847,125	(1,862,661)	(280,408)	(1,582,253)
76,094	76,094	76,094	-	337,219	337,219	337,219	-
\$ (92,800)	\$ (2,000,981)	(141,147)	\$ 1,859,834	\$ 1,184,344	\$ (1,525,442)	56,811	\$ 1,582,253
		144,720				(142,906)	
		<u>\$ 3,573</u>				<u>\$ (86,095)</u>	

Budget/GAAP Reconciliation Major 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)	GENERAL FUND	PUBLIC WELFARE- MEDICAID ASSIS	MAJOR MOVES CONSTRUCTION FUND	2009 ARRA FUND	U.S. DEPARTMENT OF TRANSPORTATION	U.S. DEPARTMENT OF HEALTH AND HUMAN	Total
Net change in fund balances (budgetary basis)	\$ 718,215	\$ 459,065	\$ (526,162)	\$ 14,606	\$ (141,147)	\$ 56,811	\$ 581,388
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)	112,248	441,474	(21,804)	10,930	(3,930)	(161,415)	377,503
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(488,851)	(625,414)	(144)	17,952	(28,829)	(20,097)	(1,145,383)
Net change in fund balances (GAAP basis)	\$ 341,612	\$ 275,125	\$ (548,110)	\$ 43,488	\$ (173,906)	\$ (124,701)	\$ (186,492)



Infrastructure - Modified Reporting

Condition Rating of the State's Highways and Bridges

Roads

Average International Roughness Index (IRI)

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Interstate Roads (excluding Rest Areas and Weigh Stations)	82.8%	82.6%	82.3%
NHS Roads - Non-Interstate (excluding Rest Areas and Weigh Stations)	84.4%	83.6%	84.0%
Non-NHS Roads	94.2%	94.3%	94.2%

The condition of road pavement is based on the International Roughness Index (IRI), which is a measure of the roughness of the pavement in terms of inches per mile, and applies both to Portland cement concrete (PCC) and hot mix asphalt (HMA) pavements. IRI's range from zero for a pavement that is perfectly smooth to ratings above 170 for a pavement that warrants replacement. The condition index is used to classify roads in excellent condition (0-79), good condition (80-114), satisfactory condition (115-149), fair condition (150-169), and poor condition (above 170). It is the State's policy to maintain a network average of no more than 95 IRI. Condition assessments are determined on an annual basis for all roads maintained by INDOT. The ratings provided are based on data gathered during the summer (May to October) for each fiscal year. The data is evaluated and compared to standard criteria by the end of the fiscal year.

Bridges

Average Sufficiency Rating

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Interstate Bridges	89.1%	88.9%	88.8%
NHS Bridges - Non-Interstate	89.9%	89.9%	90.0%
Non-NHS Bridges	88.0%	87.4%	87.4%

The condition of the State's bridges is measured based on a sufficiency rating, which is based on a weighted average of four factors indicative of a bridge's sufficiency to remain in service. The sufficiency rating uses a measurement scale that ranges from zero for an entirely insufficient or deficient bridge to 100 for an entirely sufficient bridge. The sufficiency rating is used to classify bridges in excellent condition (90-100), good condition (80-89), fair condition (70-79), marginal condition (60-69), and poor condition (below 60). It is the State's policy to maintain Interstate bridges at a minimum sufficiency rating of 87%, NHS Non-Interstate bridges at 85%, and Non-NHS bridges at 83%. Sufficiency ratings are determined at least on a biennial basis for all bridges. Sufficiency ratings are determined more frequently for certain bridges depending on their design.

Infrastructure - Modified Reporting
Comparison of Needed-to-Actual Maintenance/Preservation
(amounts expressed in thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Roads					
Interstate Roads (including Rest Areas and Weigh Stations):					
Needed	\$ 205,878	\$ 222,707	\$ 241,935	\$ 263,764	\$ 120,147
Actual	165,740	194,727	226,401	246,089	256,482
NHS and Non-NHS Roads - Non-Interstate (including Rest Areas and Weigh Stations)					
Needed	296,337	314,282	381,433	391,641	419,001
Actual	337,507	364,173	423,949	571,000	374,770
Roads at State Institutions and Properties					
Needed	1,699	2,046	2,073	1,734	1,225
Actual	5,183	3,386	1,635	4,884	3,146
Total					
Needed	503,914	539,035	625,441	657,139	540,373
Actual	508,430	562,286	651,985	821,973	634,398
Bridges					
Interstate Bridges					
Needed	\$ 55,371	\$ 62,746	\$ 75,181	\$ 82,668	\$ 34,723
Actual	58,245	54,505	51,416	37,931	43,904
NHS Bridges - Non-Interstate					
Needed	41,395	27,240	25,706	24,438	4,695
Actual	26,733	27,085	24,299	7,794	13,568
Non-NHS Bridges					
Needed	106,891	84,736	79,055	48,214	26,694
Actual	102,491	73,713	60,861	39,707	34,138
Bridges at State Institutions and Properties					
Needed	1	-	5	-	-
Actual	108	-	354	253	3
Total					
Needed	203,658	174,722	179,947	155,320	66,112
Actual	187,577	155,303	136,930	85,685	91,613

Data provided by Comparative Report of Preservation Costs



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 fund is used to report the State Student Assistance Commission of Indiana (SSACI) whose mission is to make college affordable through need-based grants and to allow choice by granting awards to those attending public, independent and proprietary colleges:

State Student Assistance

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

Motor Vehicle Highway
Motor Vehicle Commission
Road and 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 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 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 – This fund accounts for new construction, rehabilitation and preventative maintenance for this state commission.

Post War Construction – This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Permanent Funds."

Next Generation Trust Fund - This fund is used to hold title to proceeds transferred to the trust under IC 8-15.5-11. The interest is appropriated every five years beginning March 15, 2011 and is to be used exclusively for the provision of highways, roads, and bridges for the benefit of the people of Indiana and the users of those facilities.

State of Indiana
Balance Sheet
Non-Major Governmental Funds
June 30, 2012
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 2,452,607	\$ 110,444	\$ 548,047	\$ 3,111,098
Securities lending collateral	-	-	10,014	10,014
Receivables:				
Taxes (net of allowance for uncollectible accounts)	146,652	1,850	-	148,502
Securities lending	2	-	2	4
Accounts	41,322	83	-	41,405
Grants	159,015	-	-	159,015
Interest	85	-	-	85
Due from component unit	3,093	-	-	3,093
Loans	425,809	-	-	425,809
Total assets	\$ 3,228,585	\$ 112,377	\$ 558,063	\$ 3,899,025
Liabilities:				
Accounts payable	\$ 207,094	\$ 483	\$ 4	\$ 207,581
Salaries and benefits payable	40,816	-	-	40,816
Interfund loans	4,064	709	-	4,773
Interfund services used	3,391	-	-	3,391
Intergovernmental payable	118,757	-	-	118,757
Tax refunds payable	13,729	-	-	13,729
Deferred revenue	49,990	7	-	49,997
Accrued liability for compensated absences-current	2,750	-	-	2,750
Pollution remediation payable	72	-	-	72
Securities lending payable	2	-	2	4
Securities lending collateral	-	-	10,014	10,014
Total liabilities	440,665	1,199	10,020	451,884
Fund balance:				
Nonspendable	-	-	501,125	501,125
Committed	1,012,001	-	46,918	1,058,919
Assigned	1,873,105	111,178	-	1,984,283
Unassigned	(97,186)	-	-	(97,186)
Total fund balances	2,787,920	111,178	548,043	3,447,141
Total liabilities and fund balances	\$ 3,228,585	\$ 112,377	\$ 558,063	\$ 3,899,025

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Revenues:				
Taxes:				
Income	\$ 178	\$ -	\$ -	\$ 178
Sales	9,347	-	-	9,347
Fuels	779,081	-	-	779,081
Gaming	778,267	-	-	778,267
Unemployment	44	-	-	44
Alcohol and tobacco	159,108	18,453	-	177,561
Insurance	4,297	-	-	4,297
Financial Institutions	94,490	-	-	94,490
Other	20,622	-	-	20,622
Total taxes	1,845,434	18,453	-	1,863,887
Current service charges	1,223,467	1,772	-	1,225,239
Investment income	999	-	30,784	31,783
Sales/rents	23,020	-	-	23,020
Grants	3,561,659	-	-	3,561,659
Other	55,585	-	-	55,585
Total revenues	6,710,164	20,225	30,784	6,761,173
Expenditures:				
Current:				
General government	892,495	857	9	893,361
Public safety	594,400	4,067	-	598,467
Health	160,428	-	-	160,428
Welfare	1,868,625	1,253	-	1,869,878
Conservation, culture and development	476,324	-	-	476,324
Education	1,428,965	36	-	1,429,001
Transportation	1,051,405	-	13	1,051,418
Total expenditures	6,472,642	6,213	22	6,478,877
Excess (deficiency) of revenues over (under) expenditures	237,522	14,012	30,762	282,296
Other financing sources (uses):				
Transfers in	2,158,880	1,776	-	2,160,656
Transfers (out)	(2,073,708)	(6,223)	-	(2,079,931)
Proceeds from capital lease	3,144	-	-	3,144
Total other financing sources (uses)	88,316	(4,447)	-	83,869
Net change in fund balances	325,838	9,565	30,762	366,165
Fund Balance July 1, as restated	2,462,082	101,613	517,281	3,080,976
Fund Balance June 30	\$ 2,787,920	\$ 111,178	\$ 548,043	\$ 3,447,141

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2012
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 17,508	\$ 49,777	\$ 8,013	\$ 7,735
Receivables:				
Taxes (net of allowance for uncollectible accounts)	11,765	8,193	-	-
Securities lending	-	-	-	-
Accounts	-	5,249	2,120	-
Grants	-	76	-	-
Interest	-	-	-	-
Due from component unit	-	-	-	3,093
Loans	-	-	-	9
Total assets	<u>\$ 29,273</u>	<u>\$ 63,295</u>	<u>\$ 10,133</u>	<u>\$ 10,837</u>
Liabilities:				
Accounts payable	\$ 1	\$ 6,418	\$ 2,397	\$ 4
Salaries and benefits payable	160	8,284	1,939	10
Interfund loans	-	-	-	-
Interfund services used	21	968	172	-
Intergovernmental payable	143	24,495	-	-
Tax refunds payable	-	1,209	-	-
Deferred revenue	-	4,509	-	-
Accrued liability for compensated absences-current	19	97	135	-
Pollution remediation payable	-	-	-	-
Securities lending payable	-	-	-	-
Total liabilities	<u>344</u>	<u>45,980</u>	<u>4,643</u>	<u>14</u>
Fund balance:				
Committed	11,567	-	-	-
Assigned	17,362	17,315	5,490	10,823
Unassigned	-	-	-	-
Total fund balances	<u>28,929</u>	<u>17,315</u>	<u>5,490</u>	<u>10,823</u>
Total liabilities and fund balances	<u>\$ 29,273</u>	<u>\$ 63,295</u>	<u>\$ 10,133</u>	<u>\$ 10,837</u>

STATE HIGHWAY FUND	INDIANA CHECK- UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
\$ 389,009	\$ 296,561	\$ 318,220	\$ 246,998	\$ 6,922
2,875	12,709	39,181	-	11,838
-	-	-	2	-
8,046	-	11,981	-	366
-	-	535	-	-
-	-	6	46	-
-	-	-	-	-
8,727	-	776	-	-
<u>\$ 408,657</u>	<u>\$ 309,270</u>	<u>\$ 370,699</u>	<u>\$ 247,046</u>	<u>\$ 19,126</u>
\$ 86,609	\$ 1,307	\$ 8,953	\$ 23,975	\$ -
12,244	-	1,126	27	-
-	-	-	-	-
495	-	167	3	-
-	-	3,285	-	6,850
-	-	12,520	-	-
365	1,133	35,678	-	4,010
1,011	-	53	1	-
36	-	-	-	-
-	-	-	2	-
<u>100,760</u>	<u>2,440</u>	<u>61,782</u>	<u>24,008</u>	<u>10,860</u>
-	306,790	12,269	-	-
307,897	40	296,648	223,038	8,266
-	-	-	-	-
<u>307,897</u>	<u>306,830</u>	<u>308,917</u>	<u>223,038</u>	<u>8,266</u>
<u>\$ 408,657</u>	<u>\$ 309,270</u>	<u>\$ 370,699</u>	<u>\$ 247,046</u>	<u>\$ 19,126</u>

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2011
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 95,999	\$ 146,080	\$ 26,575	\$ -
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	-	-	-
Securities lending	-	-	-	-
Accounts	-	-	-	129
Grants	-	-	20,859	7,350
Interest	-	1	-	-
Due from component unit	-	-	-	-
Loans	-	411,637	-	-
Total assets	<u>\$ 95,999</u>	<u>\$ 557,718</u>	<u>\$ 47,434</u>	<u>\$ 7,479</u>
Liabilities:				
Accounts payable	\$ 2,853	\$ -	\$ 7,395	\$ 2,900
Salaries and benefits payable	88	-	395	3,043
Interfund loans	-	-	-	237
Interfunds services used	5	-	19	674
Intergovernmental payable	-	-	8,662	-
Tax refunds payable	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liability for compensated absences-current	10	-	31	251
Pollution remediation payable	-	-	-	-
Securities lending payable	-	-	-	-
Total liabilities	<u>2,956</u>	<u>-</u>	<u>16,502</u>	<u>7,105</u>
Fund balance:				
Committed:	-	557,718	-	-
Assigned:	93,043	-	119,396	374
Unassigned:	-	-	(88,464)	-
Total fund balances	<u>93,043</u>	<u>557,718</u>	<u>30,932</u>	<u>374</u>
Total liabilities and fund balances	<u>\$ 95,999</u>	<u>\$ 557,718</u>	<u>\$ 47,434</u>	<u>\$ 7,479</u>

US DEPARTMENT OF EDUCATION	STATE STUDENT ASSISTANCE	Other Non-Major Special Revenue Funds	Total
\$ -	\$ 30,967	\$ 812,243	\$ 2,452,607
-	-	60,091	146,652
-	-	-	2
-	-	13,431	41,322
102,374	-	27,821	159,015
-	-	32	85
-	-	-	3,093
-	-	4,660	425,809
<u>\$ 102,374</u>	<u>\$ 30,967</u>	<u>\$ 918,278</u>	<u>\$ 3,228,585</u>
\$ 9,689	\$ 530	\$ 54,063	\$ 207,094
962	81	12,457	40,816
3,827	-	-	4,064
78	5	784	3,391
73,338	-	1,984	118,757
-	-	-	13,729
-	-	4,295	49,990
83	1	1,058	2,750
-	-	36	72
-	-	-	2
<u>87,977</u>	<u>617</u>	<u>74,677</u>	<u>440,665</u>
-	-	123,657	1,012,001
23,119	30,350	719,944	1,873,105
(8,722)	-	-	(97,186)
<u>14,397</u>	<u>30,350</u>	<u>843,601</u>	<u>2,787,920</u>
<u>\$ 102,374</u>	<u>\$ 30,967</u>	<u>\$ 918,278</u>	<u>\$ 3,228,585</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	404,359	-	-
Gaming	753,937	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	753,937	404,359	-	-
Current service charges	1,550	262,990	104,843	144,692
Investment income	-	-	-	-
Sales/rents	-	2,062	-	-
Grants	-	713	17	-
Other	-	43	11	-
Total revenues	755,487	670,167	104,871	144,692
Expenditures:				
Current:				
General government	136,231	283,758	-	-
Public safety	-	190,352	80,376	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	230	-	2,180
Transportation	-	218	-	-
Total expenditures	136,231	474,558	80,376	2,180
Excess (deficiency) of revenues over (under) expenditures	619,256	195,609	24,495	142,512
Other financing sources (uses):				
Transfers in	601	97,264	-	102,410
Transfers (out)	(614,127)	(286,140)	(30,948)	(245,221)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	(613,526)	(188,876)	(30,948)	(142,811)
Net change in fund balances	5,730	6,733	(6,453)	(299)
Fund Balance July 1, as restated	23,199	10,582	11,943	11,122
Fund Balance June 30	<u>\$ 28,929</u>	<u>\$ 17,315</u>	<u>\$ 5,490</u>	<u>\$ 10,823</u>

STATE HIGHWAY FUND	INDIANA CHECK- UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,097	-	-
29,640	-	805	-	191,016
-	-	423	-	-
-	-	44	-	-
-	122,421	-	-	-
-	-	-	-	-
-	-	94,490	-	-
-	-	14,388	-	-
29,640	122,421	111,247	-	191,016
32,476	-	103,725	103,058	17,564
173	-	102	259	-
1,659	-	4,497	-	-
2,046	-	21,812	-	-
41,821	-	4,628	-	26
107,815	122,421	246,011	103,317	208,606
-	-	118,496	-	73,219
-	-	18,268	78,974	-
-	10,003	1,484	-	-
-	114,109	3,422	-	-
678	-	17,982	-	-
-	-	4,887	-	-
916,622	-	2,141	-	-
917,300	124,112	166,680	78,974	73,219
(809,485)	(1,691)	79,331	24,343	135,387
1,067,898	-	31,324	-	-
(174,547)	-	(105,644)	-	(133,274)
3,144	-	-	-	-
896,495	-	(74,320)	-	(133,274)
87,010	(1,691)	5,011	24,343	2,113
220,887	308,521	303,906	198,695	6,153
\$ 307,897	\$ 306,830	\$ 308,917	\$ 223,038	\$ 8,266

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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, 2012
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	105	-
Total taxes	-	-	105	-
Current service charges	132,558	56	145	413
Investment income	7	1	-	-
Sales/rents	-	-	-	2
Grants	11	-	2,055,763	103,335
Other	615	5,648	7	11
Total revenues	133,191	5,705	2,056,020	103,761
Expenditures:				
Current:				
General government	12,396	-	608	-
Public safety	-	-	4,248	4,927
Health	26,997	-	113,209	-
Welfare	1,308	-	1,537,185	2,701
Conservation, culture and development	-	-	3,713	152,550
Education	-	-	356,130	60
Transportation	-	-	-	-
Total expenditures	40,701	-	2,015,093	160,238
Excess (deficiency) of revenues over expenditures	92,490	5,705	40,927	(56,477)
Other financing sources (uses):				
Transfers in	88	-	124,631	2,600
Transfers (out)	(89,231)	-	(61,790)	(1,062)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	(89,143)	-	62,841	1,538
Net change in fund balances	3,347	5,705	103,768	(54,939)
Fund Balance July 1, as restated	89,696	552,013	(72,836)	55,313
Fund Balance June 30	\$ 93,043	\$ 557,718	\$ 30,932	\$ 374

US DEPARTMENT OF EDUCATION	STATE STUDENT ASSISTANCE	OTHER SPECIAL REVENUE FUNDS	Total
\$ -	\$ -	\$ 178	\$ 178
-	-	8,250	9,347
-	-	153,261	779,081
-	-	23,907	778,267
-	-	-	44
-	-	36,687	159,108
-	-	4,297	4,297
-	-	-	94,490
-	-	6,129	20,622
-	-	232,709	1,845,434
-	1,482	317,915	1,223,467
-	-	457	999
-	-	14,800	23,020
912,297	2,442	463,223	3,561,659
14	81	2,680	55,585
912,311	4,005	1,031,784	6,710,164
731	-	267,056	892,495
2,375	-	214,880	594,400
-	-	8,735	160,428
85,192	-	124,708	1,868,625
26,640	-	274,761	476,324
768,307	287,194	9,977	1,428,965
-	-	132,424	1,051,405
883,245	287,194	1,032,541	6,472,642
29,066	(283,189)	(757)	237,522
46,578	275,216	410,270	2,158,880
(1,221)	(5,836)	(324,667)	(2,073,708)
-	-	-	3,144
45,357	269,380	85,603	88,316
74,423	(13,809)	84,846	325,838
(60,026)	44,159	758,755	2,462,082
\$ 14,397	\$ 30,350	\$ 843,601	\$ 2,787,920

State of Indiana
Combining Balance Sheet
Non-Major Capital Projects Funds
June 30, 2012
(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	\$ 5,964	\$ 93,074	\$ 11,406	\$ 110,444
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,850	-	1,850
Accounts	83	-	-	83
Total assets	<u>\$ 6,047</u>	<u>\$ 94,924</u>	<u>\$ 11,406</u>	<u>\$ 112,377</u>
Liabilities:				
Accounts payable	\$ 98	\$ 234	\$ 151	\$ 483
Interfund loans	-	-	709	709
Deferred revenue	-	7	-	7
Total liabilities	<u>98</u>	<u>241</u>	<u>860</u>	<u>1,199</u>
Fund balance:				
Assigned	<u>5,949</u>	<u>94,683</u>	<u>10,546</u>	<u>111,178</u>
Total fund balances	<u>5,949</u>	<u>94,683</u>	<u>10,546</u>	<u>111,178</u>
Total liabilities and fund balances	<u>\$ 6,047</u>	<u>\$ 94,924</u>	<u>\$ 11,406</u>	<u>\$ 112,377</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, 2012
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 18,453	\$ -	\$ 18,453
Total taxes	-	18,453	-	18,453
Current service charges	1,772	-	-	1,772
Total revenues	1,772	18,453	-	20,225
Expenditures:				
Current:				
General government	-	-	857	857
Public safety	1,148	2,722	197	4,067
Welfare	-	1,253	-	1,253
Education	-	36	-	36
Total expenditures	1,148	4,011	1,054	6,213
Excess (deficiency) of revenues over (under) expenditures	624	14,442	(1,054)	14,012
Other financing sources (uses):				
Transfers in	-	-	1,776	1,776
Transfers (out)	-	(5,574)	(649)	(6,223)
Total other financing sources (uses)	-	(5,574)	1,127	(4,447)
Net change in fund balances	624	8,868	73	9,565
Fund Balance July 1, as restated	5,325	85,815	10,473	101,613
Fund Balance June 30	\$ 5,949	\$ 94,683	\$ 10,546	\$ 111,178

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2012
(amounts expressed in thousands)

	Next Generation Trust Fund	Other Non-Major Permanent Funds	Total
Assets:			
Cash, cash equivalents and investments-unrestricted	\$ 546,917	\$ 1,130	\$ 548,047
Securities lending collateral	10,014	-	10,014
Receivables:			
Securities lending	2	-	2
Total assets	\$ 556,933	\$ 1,130	\$ 558,063
Liabilities:			
Accounts payable	\$ -	\$ 4	\$ 4
Securities lending payable	2	-	2
Securities lending collateral	10,014	-	10,014
Total liabilities	10,016	4	10,020
Fund balance:			
Nonspendable	500,000	1,125	501,125
Committed	46,917	1	46,918
Total fund balances	546,917	1,126	548,043
Total liabilities and fund balances	\$ 556,933	\$ 1,130	\$ 558,063

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	Next Generation Trust Fund	Other Non-Major Permanent Funds	Total
Revenues:			
Investment income	\$ 30,780	\$ 4	\$ 30,784
Total revenues	30,780	4	30,784
Expenditures:			
Current:			
General government	-	9	9
Transportation	13	-	13
Total expenditures	13	9	22
Excess (deficiency) of revenues over (under) expenditures	30,767	(5)	30,762
Net change in fund balances	30,767	(5)	30,762
Fund Balance July 1, as restated	516,150	1,131	517,281
Fund Balance June 30	\$ 546,917	\$ 1,126	\$ 548,043

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	State Gaming Fund			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	787,098	787,098	748,171	(38,927)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	787,098	787,098	748,171	(38,927)
Current service charges	1,918	1,918	1,550	(368)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	789,016	789,016	749,721	(39,295)
Expenditures:				
Current:				
General government	2,916	786,844	136,229	650,615
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	2,916	786,844	136,229	650,615
Excess of revenues over (under) expenditures	786,100	2,172	613,492	(611,320)
Other financing sources (uses):				
Total other financing sources (uses)	(613,526)	(613,526)	(613,526)	-
Net change in fund balances	<u>\$ 172,574</u>	<u>\$ (611,354)</u>	(34)	<u>\$ 611,320</u>
Fund balances July 1, as restated			17,539	
Fund balances June 30			<u>\$ 17,505</u>	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
379,357	379,357	403,743	24,386	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
379,357	379,357	403,743	24,386	-	-	-	-
254,720	254,720	261,569	6,849	94,166	94,166	103,034	8,868
-	-	-	-	-	-	-	-
1,080	1,080	2,062	982	-	-	-	-
25	25	637	612	23	23	17	(6)
43	43	43	-	13	13	11	(2)
635,225	635,225	668,054	32,829	94,202	94,202	103,062	8,860
276,802	566,612	281,573	285,039	-	-	-	-
136,206	199,608	189,742	9,866	111,680	85,889	80,381	5,508
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
268	237	229	8	-	-	-	-
1,373	102	101	1	-	-	-	-
414,649	766,559	471,645	294,914	111,680	85,889	80,381	5,508
220,576	(131,334)	196,409	(327,743)	(17,478)	8,313	22,681	(14,368)
(188,876)	(188,876)	(188,876)	-	(30,948)	(30,948)	(30,948)	-
\$ 31,700	\$ (320,210)	7,533	\$ 327,743	\$ (48,426)	\$ (22,635)	(8,267)	\$ 14,368
		38,584				14,784	
		<u>\$ 46,117</u>				<u>\$ 6,517</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, 2012
(amounts expressed in thousands)

	Build Indiana Fund			
	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	160,199	160,199	147,590	(12,609)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1	1	-	(1)
Other	-	-	-	-
	<u>160,200</u>	<u>160,200</u>	<u>147,590</u>	<u>(12,610)</u>
Expenditures:				
Current:				
General government	5,775	260,720	-	260,720
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	6,225	7,051	2,173	4,878
Transportation	-	-	-	-
	<u>12,000</u>	<u>267,771</u>	<u>2,173</u>	<u>265,598</u>
Excess of revenues over (under) expenditures	148,200	(107,571)	145,417	(252,988)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(142,811)</u>	<u>(142,811)</u>	<u>(142,811)</u>	<u>-</u>
Net change in fund balances	<u>\$ 5,389</u>	<u>\$ (250,382)</u>	2,606	<u>\$ 252,988</u>
Fund balances July 1, as restated			<u>5,138</u>	
Fund balances June 30			\$ 7,744	

State Highway Fund				Indiana Check-Up Plan			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
30,227	30,227	29,756	(471)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	127,440	127,440	121,292	(6,148)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30,227	30,227	29,756	(471)	127,440	127,440	121,292	(6,148)
26,883	26,883	32,458	5,575	-	-	-	-
344	344	173	(171)	-	-	-	-
793	793	1,659	866	-	-	-	-
14,060	14,060	2,046	(12,014)	-	-	-	-
42,026	42,026	41,821	(205)	-	-	-	-
114,333	114,333	107,913	(6,420)	127,440	127,440	121,292	(6,148)
15,456	6,857	-	6,857	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	11,412	12,451	10,959	1,492
-	-	-	-	748	408,017	114,119	293,898
3,682	1,231	670	561	-	-	-	-
-	-	-	-	-	-	-	-
1,115,000	2,071,106	900,515	1,170,591	-	-	-	-
1,134,138	2,079,194	901,185	1,178,009	12,160	420,468	125,078	295,390
(1,019,805)	(1,964,861)	(793,272)	(1,171,589)	115,280	(293,028)	(3,786)	(289,242)
893,351	893,351	893,351	-	-	-	-	-
<u>\$ (126,454)</u>	<u>\$ (1,071,510)</u>	100,079	<u>\$ 1,171,589</u>	<u>\$ 115,280</u>	<u>\$ (293,028)</u>	(3,786)	<u>\$ 289,242</u>
		250,950				299,341	
		<u>\$ 351,029</u>				<u>\$ 295,555</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, 2012
(amounts expressed in thousands)

	Fund 6000 Programs			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 4,570	\$ 4,570	\$ -	\$ (4,570)
Sales	3,657	3,657	1,941	(1,716)
Fuels	31,540	31,540	2,932	(28,608)
Gaming	515	515	460	(55)
Unemployment	208	208	44	(164)
Alcohol and tobacco	45	45	-	(45)
Insurance	-	-	-	-
Financial institutions	55,584	55,584	94,212	38,628
Other	18,498	18,498	14,138	(4,360)
Total taxes	114,617	114,617	113,727	(890)
Current service charges	85,723	85,723	102,765	17,042
Investment income	181	181	101	(80)
Sales/rents	3,892	3,892	4,497	605
Grants	27,402	27,402	19,632	(7,770)
Other	7,538	7,538	4,628	(2,910)
Total revenues	239,353	239,353	245,350	5,997
Expenditures:				
Current:				
General government	3,003	435,783	117,221	318,562
Public safety	3,482	55,678	19,467	36,211
Health	950	5,483	1,394	4,089
Welfare	506	20,837	3,311	17,526
Conservation, culture and development	6,227	48,587	15,000	33,587
Education	1,545	8,934	4,674	4,260
Transportation	3,005	4,737	2,179	2,558
Total expenditures	18,718	580,039	163,246	416,793
Excess of revenues over (under) expenditures	220,635	(340,686)	82,104	(422,790)
Other financing sources (uses):				
Total other financing sources (uses)	(74,320)	(74,320)	(74,320)	-
Net change in fund balances	<u>\$ 146,315</u>	<u>\$ (415,006)</u>	7,784	<u>\$ 422,790</u>
Fund balances July 1, as restated			308,755	
Fund balances June 30			<u>\$ 316,539</u>	

Patients Compensation Fund				Road and Street, Primary Highway			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	185,587	185,587	189,795	4,208
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	185,587	185,587	189,795	4,208
110,898	110,898	103,058	(7,840)	18,294	18,294	17,464	(830)
707	707	371	(336)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	26	26
111,605	111,605	103,429	(8,176)	203,881	203,881	207,285	3,404
-	-	-	-	-	286,040	72,917	213,123
1,746	164,879	100,011	64,868	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,746	164,879	100,011	64,868	-	286,040	72,917	213,123
109,859	(53,274)	3,418	(56,692)	203,881	(82,159)	134,368	(216,527)
-	-	-	-	(133,274)	(133,274)	(133,274)	-
\$ 109,859	\$ (53,274)	3,418	\$ 56,692	\$ 70,607	\$ (215,433)	1,094	\$ 216,527
		243,563				5,827	
		<u>\$ 246,981</u>				<u>\$ 6,921</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, 2012
(amounts expressed in thousands)

	Tobacco Settlement Fund			
	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	127,051	127,051	132,558	5,507
Investment income	76	76	14	(62)
Sales/rents	-	-	-	-
Grants	50	50	11	(39)
Other	90	90	615	525
Total revenues	127,267	127,267	133,198	5,931
Expenditures:				
Current:				
General government	114,681	182,694	12,366	170,328
Public safety	-	-	-	-
Health	29,000	30,054	26,653	3,401
Welfare	8,185	1,977	1,342	635
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	151,866	214,725	40,361	174,364
Excess of revenues over (under) expenditures	(24,599)	(87,458)	92,837	(180,295)
Other financing sources (uses):				
Total other financing sources (uses)	(89,143)	(89,143)	(89,143)	-
Net change in fund balances	\$ (113,742)	\$ (176,601)	3,694	\$ 180,295
Fund balances July 1, as restated			92,320	
Fund balances June 30			\$ 96,014	

Common School Fund				U.S. Department of Agriculture			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	13	13	105	92
-	-	-	-	13	13	105	92
214	214	56	(158)	-	-	145	145
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	519,308	519,308	535,005	15,697
6,159	6,159	5,648	(511)	1	1	7	6
6,373	6,373	5,704	(669)	519,322	519,322	535,262	15,940
-	3,968	-	3,968	354	9,992	708	9,284
-	-	-	-	1	6,889	4,264	2,625
-	-	-	-	19,167	217,468	110,891	106,577
-	-	-	-	2,416	225,758	108,241	117,517
-	-	-	-	939	10,047	3,732	6,315
-	-	-	-	4,234	380,705	359,039	21,666
-	-	-	-	-	-	-	-
-	3,968	-	3,968	27,111	850,859	586,875	263,984
6,373	2,405	5,704	(3,299)	492,211	(331,537)	(51,613)	(279,924)
-	-	-	-	62,841	62,841	62,841	-
\$ 6,373	\$ 2,405	5,704	\$ 3,299	\$ 555,052	\$ (268,696)	11,228	\$ 279,924
		552,013				15,121	
		<u>\$ 557,717</u>				<u>\$ 26,349</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, 2012
(amounts expressed in thousands)

	U.S. Department of Labor			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	111	111	-	(111)
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	111	111	-	(111)
Current service charges	672	672	413	(259)
Investment income	-	-	-	-
Sales/rents	-	-	2	2
Grants	163,025	163,025	168,301	5,276
Other	-	-	11	11
Total revenues	163,808	163,808	168,727	4,919
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	134	8,267	4,858	3,409
Health	-	-	-	-
Welfare	301	9,074	2,754	6,320
Conservation, culture and development	54,514	268,929	156,138	112,791
Education	-	75	60	15
Transportation	-	-	-	-
Total expenditures	54,949	286,345	163,810	122,535
Excess of revenues over (under) expenditures	108,859	(122,537)	4,917	(127,454)
Other financing sources (uses):				
Total other financing sources (uses)	1,538	1,538	1,538	-
Net change in fund balances	<u>\$ 110,397</u>	<u>\$ (120,999)</u>	6,455	<u>\$ 127,454</u>
Fund balances July 1, as restated			(7,065)	
Fund balances June 30			<u><u>\$ (610)</u></u>	

U.S. Department of Education				State Student Assistance			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,002	1,002	1,482	480
6	6	-	(6)	-	-	-	-
177	177	-	(177)	-	-	-	-
636,421	636,421	907,651	271,230	3,111	3,111	4,438	1,327
6	6	14	8	5	5	81	76
636,610	636,610	907,665	271,055	4,118	4,118	6,001	1,883
34	1,156	756	400	-	-	-	-
368	4,257	2,452	1,805	-	-	-	-
-	-	-	-	-	-	-	-
18,807	295,167	85,176	209,991	-	-	-	-
6,626	42,777	26,079	16,698	-	-	-	-
39,217	964,436	758,573	205,863	275,123	569,076	287,664	281,412
-	-	-	-	-	-	-	-
65,052	1,307,793	873,036	434,757	275,123	569,076	287,664	281,412
571,558	(671,183)	34,629	(705,812)	(271,005)	(564,958)	(281,663)	(283,295)
45,357	45,357	45,357	-	269,380	269,380	269,380	-
\$ 616,915	\$ (625,826)	79,986	\$ 705,812	\$ (1,625)	\$ (295,578)	(12,283)	\$ 283,295
		(88,689)				42,745	
		<u>\$ (8,703)</u>				<u>\$ 30,462</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, 2012
(amounts expressed in thousands)

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 95	\$ 95	\$ 178	\$ 83
Sales	50,357	50,357	8,231	(42,126)
Fuels	154,612	154,612	154,002	(610)
Gaming	26,867	26,867	24,518	(2,349)
Unemployment	-	-	-	-
Alcohol and tobacco	37,109	37,109	36,408	(701)
Insurance	4,090	4,090	4,297	207
Financial institutions	-	-	-	-
Other	3,610	3,610	6,150	2,540
Total taxes	276,740	276,740	233,784	(42,956)
Current service charges	265,857	265,857	312,934	47,077
Investment income	591	591	441	(150)
Sales/rents	12,221	12,221	14,800	2,579
Grants	413,355	413,355	445,580	32,225
Other	1,004	1,004	2,680	1,676
Total revenues	969,768	969,768	1,010,219	40,451
Expenditures:				
Current:				
General government	190,073	736,095	268,314	467,781
Public safety	150,235	659,990	218,515	441,475
Health	7,545	9,598	8,781	817
Welfare	27,716	783,131	125,114	658,017
Conservation, culture and development	210,619	684,625	275,922	408,703
Education	14,087	24,050	9,840	14,210
Transportation	123,564	143,944	130,806	13,138
Total expenditures	723,839	3,041,433	1,037,292	2,004,141
Excess of revenues over (under) expenditures	245,929	(2,071,665)	(27,073)	(2,044,592)
Other financing sources (uses):				
Total other financing sources (uses)	85,603	85,603	85,603	-
Net change in fund balances	<u>\$ 331,532</u>	<u>\$ (1,986,062)</u>	58,530	<u>\$ 2,044,592</u>
Fund balances July 1, as restated			746,833	
Fund balances June 30			<u>\$ 805,363</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)	\$ 263,744
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)	1,481,200
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(1,417,462)
Funds not subject to legally adopted budget	<u>(1,644)</u>
Net change in fund balances (GAAP basis)	<u><u>\$ 325,838</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 Assets

Non-Major Enterprise Funds

June 30, 2012

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Assets			
Current assets:			
Cash, cash equivalents and investments - unrestricted	\$ 68,354	\$ 5,662	\$ 74,016
Receivables:			
Accounts	452	334	786
Interest	541	-	541
Inventory	-	555	555
Prepaid expenses	-	90	90
Total current assets	69,347	6,641	75,988
Noncurrent assets:			
Capital assets:			
Property, plant, and equipment	-	410	410
Less accumulated depreciation	-	(350)	(350)
Total capital assets, net of depreciation	-	60	60
Other assets	-	-	-
Total noncurrent assets	-	60	60
Total assets	69,347	6,701	76,048
Liabilities			
Current liabilities:			
Accounts payable	-	536	536
Claims payable	3,888	-	3,888
Salaries and benefits payable	-	356	356
Accrued liability for compensated absences	-	205	205
Deferred revenue	1,371	3,181	4,552
Other liabilities	87	511	598
Total current liabilities	5,346	4,789	10,135
Noncurrent liabilities:			
Accrued liability for compensated absences	-	251	251
Claims payable	26,283	-	26,283
Total noncurrent liabilities	26,283	251	26,534
Total liabilities	31,629	5,040	36,669
Net assets			
Invested in capital assets net of related debt	-	60	60
Unrestricted	37,718	1,601	39,319
Total net assets	\$ 37,718	\$ 1,661	\$ 39,379

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Operating revenues:			
Sales/rents/premiums	\$ 2,098	\$ 23,895	\$ 25,993
Other	-	193	193
 Total operating revenues	 2,098	 24,088	 26,186
 Cost of sales	 -	 4,248	 4,248
 Gross margin	 2,098	 19,840	 21,938
Operating expenses:			
General and administrative expense	544	16,712	17,256
Claims expense	1,501	-	1,501
Depreciation and amortization	-	24	24
Other	-	34	34
 Total operating expenses	 2,045	 16,770	 18,815
 Operating income (loss)	 53	 3,070	 3,123
Nonoperating revenues (expenses):			
Interest and other investment income	3,741	12	3,753
 Total nonoperating revenues (expenses)	 3,741	 12	 3,753
 Income before contributions and transfers	 3,794	 3,082	 6,876
 Transfers (out)	 -	 (2,101)	 (2,101)
 Change in net assets	 3,794	 981	 4,775
 Total net assets, July 1	 33,924	 680	 34,604
 Total net assets, June 30	 \$ 37,718	 \$ 1,661	 \$ 39,379

State of Indiana

Combining Statement of Cash Flows

Non-Major Enterprise Funds

For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Cash flows from operating activities:			
Cash received from customers	\$ 2,034	\$ 24,195	\$ 26,229
Cash paid for general and administrative	(505)	(16,878)	(17,383)
Cash paid to suppliers	-	(4,251)	(4,251)
Cash paid for claims expense	(4,393)	-	(4,393)
Net cash provided (used) by operating activities	(2,864)	3,066	202
Cash flows from noncapital financing activities:			
Transfers out	-	(2,101)	(2,101)
Net cash provided (used) by noncapital financing activities	-	(2,101)	(2,101)
Cash flows from investing activities:			
Proceeds from sales of investments	5,000	-	5,000
Purchase of investments	(2,758)	-	(2,758)
Interest income (expense) on investments	2,461	12	2,473
Net cash provided (used) by investing activities	4,703	12	4,715
Net increase (decrease) in cash and cash equivalents	1,839	977	2,816
Cash and cash equivalents, July 1	985	4,250	5,235
Cash and cash equivalents, June 30	\$ 2,824	\$ 5,227	\$ 8,051
Reconciliation of cash , cash equivalents and investments:			
Cash and cash equivalents unrestricted at end of year	\$ 2,824	\$ 5,227	\$ 8,051
Investments unrestricted	65,530	435	65,965
Cash, cash equivalents and investments per balance sheet	\$ 68,354	\$ 5,662	\$ 74,016
Noncash investing, capital and financing activities:			
Increase in fair value of investments	\$ 1,351	\$ -	\$ 1,351

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2012

(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)	\$ 53	\$ 3,070	\$ 3,123
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization expense	-	24	24
(Increase) decrease in receivables	(54)	122	68
(Increase) decrease in inventory	-	(3)	(3)
(Increase) decrease in prepaid expenses	-	(15)	(15)
Increase (decrease) in claims payable	(2,892)	-	(2,892)
Increase (decrease) in accounts payable	-	(15)	(15)
Increase (decrease) in deferred revenue	(10)	(52)	(62)
Increase (decrease) in salaries payable	-	(116)	(116)
Increase (decrease) in compensated absences	-	(16)	(16)
Increase (decrease) in other payables	39	67	106
Net cash provided (used) by operating activities	\$ (2,864)	\$ 3,066	\$ 202



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, and the State Employee Health Insurance Fund**. These funds administer health insurance and disability plans for state employees and state police personnel as well as for certain school corporations.

State Personnel Department Fund - 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 Assets
Internal Service Funds
June 30, 2012
(amounts expressed in thousands)

Assets	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Current assets:								
Cash, cash equivalents and investments - unrestricted	\$ 2,141	\$ 23,099	\$ 6,108	\$ 1,289	\$ 37,941	\$ 695	\$ 20	\$ 71,293
Receivables:								
Accounts	4,790	815	1,652	1,123	16,974	-	-	25,354
Interfund services provided	534	6,417	-	-	-	-	-	6,951
Inventory	4,957	317	-	-	-	-	-	5,274
Total current assets	12,422	30,648	7,760	2,412	54,915	695	20	108,872
Noncurrent assets:								
Capital assets:								
Property, plant, and equipment	19,250	50,077	-	-	-	-	-	69,327
Less accumulated depreciation	(11,911)	(38,696)	-	-	-	-	-	(50,607)
Total capital assets, net of depreciation	7,339	11,381	-	-	-	-	-	18,720
Total noncurrent assets	7,339	11,381	-	-	-	-	-	18,720
Total assets	19,761	42,029	7,760	2,412	54,915	695	20	127,592
Liabilities								
Current liabilities:								
Accounts payable	4,295	2,591	25	-	233	-	-	7,144
Salaries and benefits payable	443	1,758	-	-	61	404	22	2,688
Capital lease payable	197	109	-	-	-	-	-	306
Health/disability benefits payable	-	-	3,926	4,414	40,455	-	-	48,795
Accrued liability for compensated absences	458	1,653	-	-	25	403	15	2,554
Deferred revenue	5	-	-	-	-	-	-	5
Other liabilities	3	-	-	-	-	-	-	3
Total current liabilities	5,401	6,111	3,951	4,414	40,774	807	37	61,495
Noncurrent liabilities:								
Accrued liability for compensated absences	390	1,378	-	-	20	327	12	2,127
Capital lease payable	7,766	-	-	-	-	-	-	7,766
Total noncurrent liabilities	8,156	1,378	-	-	20	327	12	9,893
Total liabilities	13,557	7,489	3,951	4,414	40,794	1,134	49	71,388
Net assets								
Invested in capital assets net of related debt	(625)	11,272	-	-	-	-	-	10,647
Unrestricted (deficit)	6,829	23,268	3,809	(2,002)	14,121	(439)	(29)	45,557
Total net assets	\$ 6,204	\$ 34,540	\$ 3,809	\$ (2,002)	\$ 14,121	\$ (439)	\$ (29)	\$ 56,204

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating revenues:								
Sales/rents/premiums	\$ 37,074	\$ 110,956	\$ 31,473	\$ 22,313	\$ 308,156	\$ -	\$ -	\$ 509,972
Charges for services	-	227	-	-	-	7,256	391	7,874
Other	622	507	-	-	-	-	-	1,129
Total operating revenues	37,696	111,690	31,473	22,313	308,156	7,256	391	518,375
Cost of sales	22,315	1,355	-	-	-	-	-	23,670
Gross margin	15,381	110,335	31,473	22,313	308,156	7,256	391	495,305
Operating expenses:								
General and administrative expense	14,206	100,430	1,558	600	17,270	8,226	420	142,710
Health / disability benefit payments	-	-	30,651	21,724	301,378	-	-	353,753
Depreciation and amortization	743	5,983	-	-	-	-	-	6,726
Other	21	-	-	-	14,008	-	-	14,029
Total operating expenses	14,970	106,413	32,209	22,324	332,656	8,226	420	517,218
Operating income (loss)	411	3,922	(736)	(11)	(24,500)	(970)	(29)	(21,913)
Nonoperating revenues (expenses):								
Interest and other investment income	1	-	-	-	-	-	-	1
Interest and other investment expense	(653)	(9)	-	-	-	-	-	(662)
Gain (Loss) on disposition of assets	520	(316)	-	-	-	-	-	204
Other	-	10	-	-	-	-	-	10
Total nonoperating revenues (expenses)	(132)	(315)	-	-	-	-	-	(447)
Income before contributions and transfers	279	3,607	(736)	(11)	(24,500)	(970)	(29)	(22,360)
Transfers in	-	550	-	-	-	-	-	550
Transfers (out)	-	(40,000)	-	-	-	-	-	(40,000)
Change in net assets	279	(35,843)	(736)	(11)	(24,500)	(970)	(29)	(61,810)
Total net assets, July 1, as restated	5,925	70,383	4,545	(1,991)	38,621	531	-	118,014
Total net assets, June 30	\$ 6,204	\$ 34,540	\$ 3,809	\$ (2,002)	\$ 14,121	\$ (439)	\$ (29)	\$ 56,204

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Cash flows from operating activities:								
Cash received from customers	\$ 37,967	\$ 110,332	\$ 31,257	\$ 22,206	\$ 306,068	\$ 7,255	\$ 391	\$ 515,476
Cash paid for general and administrative	(14,058)	(99,501)	(1,533)	(600)	(31,796)	(8,206)	(371)	(156,065)
Cash paid for salary/health/disability benefit payments	-	-	(30,869)	(22,441)	(294,669)	-	-	(347,979)
Cash paid to suppliers	(21,798)	(3,159)	-	-	-	-	-	(24,957)
Net cash provided (used) by operating activities	2,111	7,672	(1,145)	(835)	(20,397)	(951)	20	(13,525)
Cash flows from noncapital financing activities:								
Transfers in	-	550	-	-	-	-	-	550
Transfers out	-	(40,000)	-	-	-	-	-	(40,000)
Net cash provided (used) by noncapital financing activities	-	(39,450)	-	-	-	-	-	(39,450)
Cash flows from capital and related financing activities:								
Acquisition/construction of capital assets	(204)	(5,205)	-	-	-	-	-	(5,409)
Proceeds from sale of assets	520	35	-	-	-	-	-	555
Principal payments -- capital leases	(182)	(124)	-	-	-	-	-	(306)
Interest paid	(653)	(9)	-	-	-	-	-	(662)
Net cash provided (used) by capital and related financing activities	(519)	(5,303)	-	-	-	-	-	(5,822)
Cash flows from investing activities:								
Interest income (expense) on investments	1	-	-	-	-	-	-	1
Net cash provided (used) by investing activities	1	-	-	-	-	-	-	1
Net increase (decrease) in cash and cash equivalents	1,593	(37,081)	(1,145)	(835)	(20,397)	(951)	20	(58,796)
Cash and cash equivalents, July 1	548	60,180	7,253	2,124	58,338	1,646	-	130,089
Cash and cash equivalents, June 30	<u>\$ 2,141</u>	<u>\$ 23,099</u>	<u>\$ 6,108</u>	<u>\$ 1,289</u>	<u>\$ 37,941</u>	<u>\$ 695</u>	<u>\$ 20</u>	<u>\$ 71,293</u>
Reconciliation of cash, cash equivalents and investments:								
Cash and cash equivalents unrestricted at end of year	\$ 2,141	\$ 23,099	\$ 6,108	\$ 1,289	\$ 37,941	\$ 695	\$ 20	\$ 71,293
Cash, cash equivalents and investments per balance sheet	<u>\$ 2,141</u>	<u>\$ 23,099</u>	<u>\$ 6,108</u>	<u>\$ 1,289</u>	<u>\$ 37,941</u>	<u>\$ 695</u>	<u>\$ 20</u>	<u>\$ 71,293</u>

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Reconciliation of operating income to net cash provided (used) by operating activities:								
Operating income (loss)	\$ 411	\$ 3,922	\$ (736)	\$ (11)	\$ (24,500)	\$ (970)	\$ (29)	\$ (21,913)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/amortization expense	743	5,983	-	-	-	-	-	6,726
(Increase) decrease in receivables	(99)	(402)	(216)	(108)	(2,088)	-	-	(2,913)
(Increase) decrease in interfund services provided	427	(669)	-	-	-	-	-	(242)
(Increase) decrease in inventory	(845)	(6)	-	-	-	-	-	(851)
Increase (decrease) in health and disability benefits payable	-	-	(218)	(716)	6,709	-	-	5,775
Increase (decrease) in accounts payable	1,362	(1,797)	25	-	(623)	(1)	-	(1,034)
Increase (decrease) in deferred revenue	(16)	(288)	-	-	-	-	-	(304)
Increase (decrease) in salaries payable	70	535	-	-	61	58	22	746
Increase (decrease) in compensated absences	57	394	-	-	44	(38)	27	484
Increase (decrease) in other payables	1	-	-	-	-	-	-	1
Net cash provided (used) by operating activities	\$ 2,111	\$ 7,672	\$ (1,145)	\$ (835)	\$ (20,397)	\$ (951)	\$ 20	\$ (13,525)

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.

Indiana Public Retirement System – This fund manages defined benefit agent multiple-employer and defined benefit, multiple-employer cost-sharing plans administered by the Indiana Public Retirement System's Board of Trustees.

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

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

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

PRIVATE-PURPOSE TRUST FUNDS

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

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

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

FIDUCIARY FUNDS

AGENCY FUNDS

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

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

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

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

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

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

State of Indiana
Combining Statement of Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
June 30, 2012

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Assets:					
Cash and cash equivalents	\$ 145,738	\$ 64,854	\$ 53,639	\$ 28,134	\$ 292,365
Securities lending collateral	4,865	-	-	897,731	902,596
Repurchase agreements	-	-	-	97,490	97,490
Receivables:					
Contributions	219	52	99	200,964	201,334
Interest	690	6	21	86,947	87,664
Member loans	228	-	-	-	228
From investment sales	4,423	-	-	1,696,092	1,700,515
Other	-	-	-	1,213	1,213
Total receivables	5,560	58	120	1,985,216	1,990,954
Investments at fair value:					
Short term investments	-	-	-	2,494,039	2,494,039
Equity Securities	37,137	-	-	6,281,118	6,318,255
Debt Securities	76,101	1,902	160,841	11,672,834	11,911,678
Mutual Funds and Collective Trust Funds	131,336	-	-	-	131,336
Other	-	-	-	6,219,243	6,219,243
Total investments	244,574	1,902	160,841	26,667,234	27,074,551
Other assets	-	-	-	125	125
Capital assets:					
Property, plant and equipment	-	-	-	15,345	15,345
less accumulated depreciation	-	-	-	(4,416)	(4,416)
Total assets	400,737	66,814	214,600	29,686,859	30,369,010
Liabilities and fund balances:					
Liabilities:					
Accounts payable	29	-	17	6,263	6,309
Salaries and benefits payable	-	-	-	2,116	2,116
Benefits payable	-	-	236	959	1,195
Investment purchases payable	-	-	-	3,067,466	3,067,466
Securities purchased payable	7,433	-	-	148,198	155,631
Securities lending collateral	4,865	-	-	897,731	902,596
Total liabilities	12,327	-	253	4,122,733	4,135,313
Net assets:					
Held in trust for:					
Employees' pension benefits	388,410	-	-	25,547,239	25,935,649
OPEB benefits	-	66,814	214,347	-	281,161
Future death benefits	-	-	-	12,366	12,366
Local units	-	-	-	4,521	4,521
Total net assets	\$ 388,410	\$ 66,814	\$ 214,347	\$ 25,564,126	\$ 26,233,697

State of Indiana
Combining Statement of Changes in Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature	
	State Employee Retiree Health		State Employee Retiree Health	Component Unit	
	State Police Pension Fund	Benefit Trust Fund - DB	Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Additions:					
Member contributions	\$ 3,774	\$ 2,289	\$ -	\$ 335,548	\$ 341,611
Employer contributions	16,059	51,303	22,430	1,605,839	1,695,631
Contributions from the State of Indiana	-	-	-	89,763	89,763
Net investment income (loss)	8,487	27	595	291,206	300,315
Less investment expense	(913)	-	-	(118,405)	(119,318)
Federal reimbursements	-	481	-	-	481
Transfers from other retirement funds	-	7,314	-	13,025	20,339
Other	-	200	-	100	300
Total additions	27,407	61,614	23,025	2,217,076	2,329,122
Deductions:					
Pension and disability benefits	29,929	-	-	2,033,911	2,063,840
Retiree health benefits	-	-	13,163	-	13,163
Death benefits	-	-	-	938	938
Refunds of contributions and interest	-	-	-	95,431	95,431
Administrative	259	80	156	31,489	31,984
Pension relief distributions	-	-	-	224,220	224,220
Capital projects	-	-	-	9,359	9,359
Transfers to other retirement funds	-	-	7,314	13,025	20,339
Other	-	-	-	250	250
Total deductions	30,188	80	20,633	2,408,623	2,459,524
Net increase (decrease) in net assets	(2,781)	61,534	2,392	(191,547)	(130,402)
Net assets held in trust for pension and other employee benefits, July 1, as restated:					
Pension benefits	391,191	-	-	25,739,801	26,130,992
OPEB benefits	-	5,280	211,955	-	217,235
Future death benefits	-	-	-	11,105	11,105
Local units	-	-	-	4,767	4,767
Net assets held in trust for pension and other employee benefits, June 30	\$ 388,410	\$ 66,814	\$ 214,347	\$ 25,564,126	\$ 26,233,697

State of Indiana
Combining Statement of Net Assets
Private-Purpose Trust Funds
June 30, 2012

(amounts expressed in thousands)

	Abandoned Property Fund	Private Purpose Trust Fund	Total
Assets:			
Cash, cash equivalents and investments	\$ 33,230	\$ 21,211	\$ 54,441
Receivables:			
Taxes	-	4,384	4,384
Interest	-	3	3
Total assets	\$ 33,230	\$ 25,598	\$ 58,828
Liabilities:			
Accounts payable	\$ 750	\$ 747	\$ 1,497
Intergovernmental payable	-	2,451	2,451
Total liabilities	750	3,198	3,948
Net assets:			
Held in trust for trust beneficiaries	32,480	22,400	54,880
Total net assets	\$ 32,480	\$ 22,400	\$ 54,880

State of Indiana
Combining Statement of Changes in Net Assets
Private-Purpose Trust Funds
June 30, 2012

(amounts expressed in thousands)

	Abandoned Property Fund	Private-Purpose Trust Fund	Total
Additions:			
Taxes	\$ -	\$ 84,243	\$ 84,243
Investment Income	4	44	48
Member Contributions	-	3,988	3,988
Donations/escheats	112,083	-	112,083
Total additions	112,087	88,275	200,362
Deductions:			
Payments to participants/beneficiaries	99,880	87,745	187,625
Total deductions	99,880	87,745	187,625
Net increase (decrease) in net assets	12,207	530	12,737
Net assets held in trust, July 1, as restated	20,273	21,870	42,143
Net assets held in trust, June 30	\$ 32,480	\$ 22,400	\$ 54,880

State of Indiana
Combining Statement of Net Assets
Agency Funds
June 30, 2012
(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	\$ 215	\$ 29,285	\$ 18,201	\$ 257,832	\$ 63,726	\$ 369,259
Receivables:						
Taxes	-	128,425	-	-	15,158	143,583
Other	-	-	-	-	53	53
Total assets	\$ 215	\$ 157,710	\$ 18,201	\$ 257,832	\$ 78,937	\$ 512,895
Liabilities:						
Accounts/escrows payable	\$ 215	\$ 157,710	\$ 18,201	\$ 257,832	\$ 63,779	\$ 497,737
Other liabilities	-	-	-	-	15,158	15,158
Total liabilities	\$ 215	\$ 157,710	\$ 18,201	\$ 257,832	\$ 78,937	\$ 512,895

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Employee Payroll, Withholding and Benefits				
Assets:				
Cash, cash equivalents, and investments	\$ 4,293	\$ 3,515,597	\$ 3,519,675	\$ 215
Total assets	<u>\$ 4,293</u>	<u>\$ 3,515,597</u>	<u>\$ 3,519,675</u>	<u>\$ 215</u>
Liabilities:				
Accounts / escrows payable	\$ 4,293	\$ 3,515,597	\$ 3,519,675	\$ 215
Total liabilities	<u>\$ 4,293</u>	<u>\$ 3,515,597</u>	<u>\$ 3,519,675</u>	<u>\$ 215</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ -	\$ 2,147,922	\$ 2,118,637	\$ 29,285
Receivables	113,978	128,425	113,978	128,425
Total assets	<u>\$ 113,978</u>	<u>\$ 2,276,347</u>	<u>\$ 2,232,615</u>	<u>\$ 157,710</u>
Liabilities:				
Accounts / escrows payable	\$ 113,978	\$ 2,276,347	\$ 2,232,615	\$ 157,710
Total liabilities	<u>\$ 113,978</u>	<u>\$ 2,276,347</u>	<u>\$ 2,232,615</u>	<u>\$ 157,710</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 22,944	\$ 861,092	\$ 865,835	\$ 18,201
Total assets	<u>\$ 22,944</u>	<u>\$ 861,092</u>	<u>\$ 865,835</u>	<u>\$ 18,201</u>
Liabilities:				
Accounts / escrows payable	\$ 22,944	\$ 861,092	\$ 865,835	\$ 18,201
Total liabilities	<u>\$ 22,944</u>	<u>\$ 861,092</u>	<u>\$ 865,835</u>	<u>\$ 18,201</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 269,175	\$ 2,172	\$ 13,515	\$ 257,832
Total assets	<u>\$ 269,175</u>	<u>\$ 2,172</u>	<u>\$ 13,515</u>	<u>\$ 257,832</u>
Liabilities:				
Accounts / escrows payable	\$ 269,175	\$ 2,172	\$ 13,515	\$ 257,832
Total liabilities	<u>\$ 269,175</u>	<u>\$ 2,172</u>	<u>\$ 13,515</u>	<u>\$ 257,832</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 54,912	\$ 715,834	\$ 707,020	\$ 63,726
Receivables	15,084	15,211	15,084	15,211
Total assets	<u>\$ 69,996</u>	<u>\$ 731,045</u>	<u>\$ 722,104</u>	<u>\$ 78,937</u>
Liabilities:				
Accounts / escrows payable	\$ 54,961	\$ 715,887	\$ 707,069	\$ 63,779
Other liabilities	15,035	15,158	15,035	15,158
Total liabilities	<u>\$ 69,996</u>	<u>\$ 731,045</u>	<u>\$ 722,104</u>	<u>\$ 78,937</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 351,324	\$ 7,242,617	\$ 7,224,682	\$ 369,259
Receivables	129,062	143,636	129,062	143,636
Total assets	<u>\$ 480,386</u>	<u>\$ 7,386,253</u>	<u>\$ 7,353,744</u>	<u>\$ 512,895</u>
Liabilities:				
Accounts / escrows payable	\$ 465,351	\$ 7,371,095	\$ 7,338,709	\$ 497,737
Other liabilities	15,035	15,158	15,035	15,158
Total liabilities	<u>\$ 480,386</u>	<u>\$ 7,386,253</u>	<u>\$ 7,353,744</u>	<u>\$ 512,895</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:

White River State Park Development Commission – The responsibility of this commission is to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county.

Ports of Indiana – The responsibility of this commission is to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers.

State Fair Commission – This commission is responsible for holding the annual Indiana State Fair and for operating and maintaining the State Fairgrounds and other properties it owns.

Indiana Comprehensive Health Insurance Association – The responsibility of this Association is to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage.

Indiana Political Subdivision Risk Management Commission – This commission is responsible for administering the Basic and Catastrophic funds that aid political subdivisions in protecting themselves against liabilities.

Indiana State Museum and Historic Sites Corporation – The responsibility of this corporation is to operate and administer the state historic sites including the Indiana State Museum which collects, conserves and exhibits artifacts and materials reflecting the cultural and natural history of Indiana.

COLLEGES AND UNIVERSITIES

College and university funds are used to account for the operations of state-supported colleges and universities. The non-major discretely presented component units consist of the following institutions:

Ball State University
Indiana State University
Ivy Tech Community College of Indiana
University of Southern Indiana
Vincennes University

State of Indiana
Combining Statement of Net Assets
Non-Major Discretely Presented Component Units -
Governmental Funds
June 30, 2012
(amounts expressed in thousands)

	Indiana Economic Development Corporation	Total
Assets:		
Current assets:		
Cash, cash equivalents and investments	\$ 138,007	\$ 138,007
Receivables (net)	153	153
Loans	910	910
Total current assets	139,071	139,071
Noncurrent assets:		
Loans	28,328	28,328
Capital assets:		
Property, plant, and equipment	381	381
Less accumulated depreciation	(155)	(155)
Total capital assets, net of depreciation	226	226
Total noncurrent assets	28,554	28,554
Total assets	167,625	167,625
Liabilities:		
Current liabilities:		
Accounts payable	2,254	2,254
Salaries, health, disability, and benefits payable	318	318
Deferred revenue	19,896	19,896
Accrued liability for compensated absences	263	263
Total current liabilities	22,730	22,730
Long-term liabilities:		
Accrued liability for compensated absences	103	103
Total long-term liabilities	103	103
Total liabilities	22,833	22,833
Net Assets:		
Invested in capital assets net of related debt	226	226
Unrestricted	144,565	144,565
Total net assets	\$ 144,791	\$ 144,791

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Governmental Funds
For the Fiscal Year Ended June 30, 2012
 (amounts expressed in thousands)

	Indiana Economic Development Corporation	Total
Expenses:		
General Government	\$ 43,162	\$ 43,162
Total Expenses	<u>43,162</u>	<u>43,162</u>
Program Revenues:		
Charges for services	240	240
Operating Grants and Contributions	11,309	11,309
Total Program Revenues	<u>11,549</u>	<u>11,549</u>
Net Program (Expense) Revenue	<u>(31,613)</u>	<u>(31,613)</u>
General Revenues:		
Gaming Taxes	1,005	1,005
Payments from State of Indiana	43,298	43,298
Total General Revenues	<u>44,303</u>	<u>44,303</u>
Change in Net Assets	12,690	12,690
Net Assets, beginning	132,101	132,101
Net Assets, ending	<u><u>\$ 144,791</u></u>	<u><u>\$ 144,791</u></u>

State of Indiana
Combining Balance Sheet
Indiana Economic Development Corporation
Discretely Presented Component Units - Governmental Funds
June 30, 2012

(amounts expressed in thousands)

	<u>Indiana Economic Development Corp</u>	<u>Total</u>
Assets:		
Cash, cash equivalents and investments-unrestricted	\$ 138,007	\$ 138,007
Receivables:		
Accounts	32	32
Grants	110	110
Interest	7	7
Loans	<u>29,238</u>	<u>29,238</u>
 Total assets	 <u>167,395</u>	 <u>167,395</u>
Liabilities:		
Accounts payable	1,890	1,890
Salaries and benefits payable	318	318
Deferred revenue	19,896	19,896
Accrued liability for compensated absences-current	<u>23</u>	<u>23</u>
 Total liabilities	 <u>22,126</u>	 <u>22,126</u>
Fund balance:		
Assigned:		
General Government	<u>145,268</u>	<u>145,268</u>
 Total fund balance	 <u>145,268</u>	 <u>145,268</u>
 Total liabilities and fund balance	 <u><u>\$ 167,395</u></u>	 <u><u>\$ 167,395</u></u>

State of Indiana
Reconciliation of the Balance Sheet to the Statement of Net Assets
Indiana Economic Development Corporation
Discretely Presented Component Units - Governmental Funds
June 30, 2012
(amounts expressed in thousands)

Total fund balances-governmental funds	\$	145,268

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Property, plant, and equipment	\$	381	
Accumulated depreciation		(155)	
Total capital assets, net of depreciation			226

Some of the state's receivables will be collected after year-end but are not available soon enough to pay for current period's expenditures and therefore are deferred in the fund

Accounts receivable	4	
		4

Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Accounts payable	(364)	
		(364)

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued liability for compensated absences	(343)	
		(343)

Net assets of governmental activities	\$	144,791

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Indiana Economic Development Corporation
Discretely Presented Component Units - Governmental Funds
For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Indiana Economic Development Corp	Total
Revenues:		
Taxes:		
Gaming	\$ 1,005	\$ 1,005
Total taxes	1,005	1,005
Current service charges	236	\$ 236
Investment income	115	115
State appropriations	43,298	43,298
Grants	11,193	11,193
Other	1	1
Total revenues	55,848	55,848
Expenditures:		
Current:		
General government	44,722	44,722
Total expenditures	44,722	44,722
Excess (deficiency) of revenues over expenditures	11,126	11,126
Net change in fund balances	11,126	11,126
Fund Balance July 1, as restated	134,142	134,142
Fund Balance June 30	\$ 145,268	\$ 145,268

State of Indiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Indiana Economic Development Corporation
Discretely Presented Component Unit - Governmental Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

Net change in fund balances-total governmental funds	\$	11,126
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$13) exceeds net capital outlays (\$0) in the current period.		
		(13)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Non-tax revenue		4
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds.		
Operating expenses		<u>1,573</u>
Change in net assets of governmental activities.	\$	<u><u>12,690</u></u>

State of Indiana
Combining Statement of Net Assets
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2012
(amounts expressed in thousands)

	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Totals
Assets							
Current assets:							
Cash, cash equivalents and investments	\$ 4,018	\$ 20,638	\$ 8,378	\$ 10,808	\$ 9,489	\$ 3,395	\$ 56,726
Receivables (net)	98	618	609	4,036	7	1,271	6,639
Inventory	12	-	184	-	-	220	416
Prepaid expenses	94	270	42	-	-	12	418
Investment in direct financing lease	-	180	-	-	-	-	180
Total current assets	4,222	21,706	9,213	14,844	9,496	4,898	64,379
Noncurrent assets:							
Cash, cash equivalents and investments - restricted	350	-	2,757	-	-	964	4,071
Other receivables	-	-	-	-	-	8	8
Bond issuance costs, net of amortization	-	-	313	-	-	-	313
Investment in direct financing lease	-	281	-	-	-	-	281
Net pension assets	-	-	11	-	-	-	11
Other noncurrent assets	-	-	-	-	-	220	220
Capital assets:							
Land	79,533	62,367	14,905	-	-	-	156,805
Infrastructure	-	54,747	-	-	-	-	54,747
Construction in progress	-	8,802	5,337	-	-	-	14,139
Property, plant, and equipment	42,427	21,063	75,154	-	-	982	139,626
Less accumulated depreciation	(16,371)	(58,855)	(54,287)	-	-	(511)	(130,024)
Total capital assets, net of depreciation	105,589	88,124	41,109	-	-	471	235,293
Total noncurrent assets	105,939	88,405	44,190	-	-	1,663	240,197
Total assets	110,161	110,111	53,403	14,844	9,496	6,561	304,576
Liabilities							
Current liabilities:							
Accounts payable	137	778	713	-	5	116	1,749
Claims payable	-	-	-	18,736	-	-	18,736
Interest payable	-	-	239	-	-	-	239
Current portion of long-term debt	-	-	1,671	-	-	-	1,671
Salaries, health, disability, and benefits payable	53	-	120	-	-	-	173
Deferred revenue	-	-	254	10,583	-	176	11,013
Accrued liability for compensated absences	-	-	177	-	-	-	177
Other current liabilities	-	1,223	8	654	-	316	2,201
Total current liabilities	190	2,001	3,182	29,973	5	608	35,959
Long-term liabilities:							
Accrued liability for compensated absences	-	-	199	-	-	-	199
Revenue bonds/notes payable	-	-	9,536	-	-	-	9,536
Other noncurrent liabilities	-	-	-	-	-	11	11
Total long-term liabilities	-	-	9,735	-	-	11	9,746
Total liabilities	190	2,001	12,917	29,973	5	619	45,705
Net assets							
Invested in capital assets net of related debt	105,589	86,954	29,874	-	-	471	222,888
Restricted-nonexpendable							
Grants/constitutional restrictions	57	-	-	-	-	777	834
Capital projects	673	-	-	-	-	-	673
Student aid	217	-	-	-	-	-	217
Total restricted-nonexpendable	947	-	-	-	-	777	1,724
Restricted-expendable							
Grants/constitutional restrictions	-	-	187	192	-	1,309	1,688
Endowments	-	-	-	-	-	113	113
Future debt service	-	-	4,164	-	-	-	4,164
Capital projects	-	-	990	-	-	438	1,428
Repairs and rehabilitation	-	-	-	-	-	167	167
Other purposes	-	-	1,011	-	597	257	1,865
Total restricted-expendable	-	-	6,352	192	597	2,284	9,425
Unrestricted (deficit)	3,435	21,156	4,260	(15,321)	8,894	2,410	24,834
Total net assets	\$ 109,971	\$ 108,110	\$ 40,486	\$ (15,129)	\$ 9,491	\$ 5,942	\$ 258,871

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets							
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Total
White River State Park Development Commission	\$ 4,083	\$ 2,439	\$ -	\$ -	\$ (1,644)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,644)
Ports of Indiana	9,683	9,683	-	273	-	2,257	-	-	-	-	2,257
Indiana State Fair Commission	24,934	14,634	394	51	-	-	(9,855)	-	-	-	(9,855)
Indiana Comprehensive Health Insurance Association	134,365	133,215	1,896	-	-	-	-	746	-	-	746
Indiana Political Subdivision Risk Management Commission	116	123	-	-	-	-	-	-	7	-	7
Indiana State Museum and Historic Sites Corporation	11,783	2,094	1,014	-	-	-	-	-	-	(8,675)	(8,675)
Total component units	\$ 182,980	\$ 162,188	\$ 3,304	\$ 324	\$ (1,644)	\$ 2,257	\$ (9,855)	\$ 746	\$ 7	\$ (8,675)	\$ (17,164)
General revenues:											
Investment earnings					9	4	36	1	308	20	378
Payments from State of Indiana					790	-	7,844	-	-	9,203	17,837
Other					11	4,039	-	-	-	1,783	5,833
Total general revenues					810	4,043	7,880	1	308	11,006	24,048
Change in net assets					(834)	6,300	(1,975)	747	315	2,331	6,884
Net assets - beginning, as restated					110,805	101,810	42,461	(15,876)	9,176	3,611	251,987
Net assets - ending					\$ 109,971	\$ 108,110	\$ 40,486	\$ (15,129)	\$ 9,491	\$ 5,942	\$ 258,871

State of Indiana
Combining Statement of Net Assets
Discretely Presented Component Units -
Colleges and Universities

June 30, 2012

(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	\$ 163,381	\$ 32,633	\$ 198,317	\$ 47,445	\$ 21,609	\$ 463,385
Receivables (net)	51,579	16,032	57,260	14,129	7,869	146,869
Inventory	1,456	31	-	1,195	2,282	4,964
Prepaid expenses	3,842	787	664	18	466	5,777
Funds held in trust by others	15,599	-	7,432	355	16	23,402
Other current assets	-	-	-	1,357	424	1,781
Total current assets	235,857	49,483	263,673	64,499	32,666	646,178
Noncurrent assets:						
Cash, cash equivalents and investments - restricted	1,679	41,045	23,097	259	-	66,080
Other receivables	9,505	10,742	33,930	-	687	54,864
Investments - unrestricted	279,453	107,918	133,424	119,797	170,640	811,232
Bond issuance costs net of amortization	2,583	-	370	-	-	2,953
Deferred outflow - derivative instrument	-	-	-	2,900	486	3,386
Other postemployment benefits	8,074	11,139	-	-	7,194	26,407
Other noncurrent assets	4,448	5,085	219	4,095	225	14,072
Capital assets:						
Land	53,841	54,878	28,384	18,104	17,235	172,442
Infrastructure	69,023	33,636	21,717	6,839	-	131,215
Construction in progress	30,014	27,424	6,910	3,745	6,147	74,240
Property, plant, and equipment	751,621	481,218	761,886	279,538	265,639	2,539,902
Less accumulated depreciation	(312,107)	(243,376)	(220,419)	(130,315)	(104,791)	(1,011,008)
Total capital assets, net of depreciation	592,392	353,780	598,478	177,911	184,230	1,906,791
Total noncurrent assets	898,134	529,709	789,518	304,962	363,462	2,885,785
Total assets	1,133,991	579,192	1,053,191	369,461	396,128	3,531,963
Liabilities						
Current liabilities:						
Accounts payable	27,086	4,039	27,799	1,646	2,208	62,778
Interest payable	-	-	-	1,991	-	1,991
Current portion of long-term debt	11,415	8,489	37,280	10,709	4,248	72,141
Capital lease payable	-	344	-	-	3	347
Salaries, health, disability, and benefits payable	5,264	6,590	6,263	6,715	5,355	30,187
Deferred revenue	307	1,415	23,062	1,952	2,737	29,473
Accrued liability for compensated absences	-	3,119	10,333	-	1,157	14,609
Pollution remediation payable	-	284	-	-	-	284
Deposits held in custody for others	9,859	1,286	7,366	-	5,347	23,858
Other current liabilities	742	777	-	3,148	600	5,267
Total current liabilities	54,673	26,343	112,103	26,161	21,655	240,935
Long-term liabilities:						
Accrued liability for compensated absences	7,879	906	5,355	2,254	-	16,394
Other postemployment benefits	-	-	16,737	5,286	-	22,023
Deferred revenue	-	1,952	-	-	-	1,952
Capital lease payable	-	750	-	-	8	758
Funds held in trust by others	-	465	-	-	31,732	32,197
Advances from federal government	-	7,783	-	-	1,116	8,899
Revenue bonds/notes payable	184,565	109,814	352,179	121,384	58,050	825,992
Derivative instrument liability	-	-	-	2,900	486	3,386
Other noncurrent liabilities	22,438	5,519	514	36	18	28,525
Total long-term liabilities	214,882	127,189	374,785	131,860	91,410	940,126
Total liabilities	269,555	153,532	486,888	158,021	113,065	1,181,061
Net assets						
Invested in capital assets net of related debt	409,137	241,508	213,618	42,996	121,717	1,028,976
Restricted-nonexpendable						
Permanent funds	-	45,600	-	-	-	45,600
Public safety programs	2,713	-	-	-	-	2,713
Capital projects	212	-	2,203	-	-	2,415
Instruction and research	24,424	511	1,300	6,555	-	32,790
Student aid	38,353	2,191	19,829	23,189	17,200	100,762
Other purposes	4,987	1,986	-	6,041	5,040	18,054
Total restricted-nonexpendable	70,689	50,288	23,332	35,785	22,240	202,334
Restricted-expendable						
Instruction and research	50,259	5,183	7,556	7,973	-	70,971
Grants/constitutional restrictions	3,653	3,001	-	-	76	6,730
Endowments	-	5,784	63	-	-	5,847
Future debt service	6,137	-	-	300	-	6,437
Public safety programs	6,599	-	-	-	-	6,599
Student aid	37,668	-	4,169	17,342	5,562	64,741
Auxiliary enterprises	1,341	-	-	1,055	-	2,396
Capital projects	24,772	5,286	55,134	3,162	2,734	91,088
Other purposes	2,848	1,877	1,474	3,322	1,393	10,914
Total restricted-expendable	133,277	21,131	68,396	33,154	9,765	265,723
Unrestricted (deficit)	251,333	112,733	260,957	99,505	129,341	853,869
Total net assets	\$ 864,436	\$ 425,660	\$ 566,303	\$ 211,440	\$ 283,063	\$ 2,350,902

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2012
(amounts expressed in thousands)

Program Revenues				Net (Expense) Revenue and Changes in Net Assets					
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Ball State University	Indiana State University	Ivy Tech State College	University of Southern Indiana	Vincennes University	Total
Ball State University	\$ 424,784	\$ 20,440	\$ -	\$ (166,428)	\$ -	\$ -	\$ -	\$ -	\$ (166,428)
Indiana State University	212,418	11,945	3,240	-	(95,675)	-	-	-	(95,675)
Ivy Tech Community College	666,052	39,548	5,370	-	-	(455,074)	-	-	(455,074)
University of Southern Indiana	148,608	31,120	381	-	-	-	(46,096)	-	(46,096)
Vincennes University	127,545	17,096	-	-	-	-	-	(60,799)	(60,799)
Total component units	\$ 1,579,407	\$ 120,149	\$ 8,991	(166,428)	(95,675)	(455,074)	(46,096)	(60,799)	(824,072)
General revenues:									
Investment earnings				3,872	8,463	4,371	1,714	3,147	21,567
Payments from State of Indiana				139,526	76,475	216,235	51,579	41,550	525,365
Other				53,992	33,271	284,304	2,481	26,828	400,876
Total general revenues				197,390	118,209	504,910	55,774	71,525	947,808
Change in net assets				30,962	22,534	49,836	9,678	10,726	123,736
Net assets - beginning, as restated				833,474	403,126	516,467	201,762	272,337	2,227,166
Net assets - ending				\$ 864,436	\$ 425,660	\$ 566,303	\$ 211,440	\$ 283,063	\$ 2,350,902



STATISTICAL SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Photo provided by the Indiana Adjutant General's Office,
122d Fighter Wing Public Affairs, Air National Guard.



A pilot of the 122d Fighter Wing Air National Guard located at Baer Field, Fort Wayne IN conducts Air Gunnery training with his A-10 Thunderbolt II that can employ several varieties of munitions that includes general purpose bombs, cluster bomb units and laser guided bombs as well as the 30mm cannon, capable of firing 3,900 rounds per minute, to enable defeating a wide variety of targets including tanks.

STATISTICAL SECTION

The statistical section is presented to provide report users a historical perspective and assistance in assessing the current financial status and trends for the State.

	<u>Page</u>
Financial Trends	195-199
These schedules contain trend information to assist users in understanding and assessing how the State’s financial position has changed over time.	
Revenue Capacity	200-291
These schedules contain information to assist users in understanding and assessing the factors affecting the State’s ability to generate its own-source revenues.	
Debt Capacity	292
This schedule is to assist users in understanding and assessing the State’s debt burden and its ability to issue debt.	
Demographic and Economic Information	293-300
These schedules are intended to assist users in understanding the socioeconomic environment within which the State operates and to provide information that facilitates comparisons of financial statement information.	
Operating Information	301-305
These schedules provide contextual information about the State’s operations and resources to assist readers in using financial statement information to understand and assess the State’s economic condition.	

State of Indiana
Net Assets by Component

(accrual basis of accounting, dollars in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 9,664,938	\$ 9,828,279	\$ 8,708,789	\$ 8,764,090	\$ 8,693,300	\$ 9,381,292	\$ 10,315,310	\$ 10,722,683	\$ 11,344,650	\$ 12,150,131
Restricted	534,076	580,918	534,646	1,040,953	1,077,585	719,791	1,323,587	1,461,966	573,115	864,337
Unrestricted	1,674,636	1,167,857	1,753,055	6,534,414	7,101,915	7,513,441	6,534,641	5,728,165	6,979,715	6,203,685
Total governmental activities net assets	\$ 11,873,650	\$ 11,577,054	\$ 10,996,490	\$ 16,339,457	\$ 16,872,800	\$ 17,614,524	\$ 18,173,538	\$ 17,912,814	\$ 18,897,480	\$ 19,218,153
Business-type activities										
Invested in capital assets, net of related debt	\$ 36,931	\$ 68,151	\$ 11,893	\$ 11,164	\$ 11,106	\$ 13,673	\$ 122	\$ 88	\$ 84	\$ 60
Restricted	1,218,210	834,010	452,708	448,929	342,192	301,054	-	-	-	-
Unrestricted	590,362	727,261	(4,278)	(1,336)	183	10,569	(785,205)	(1,610,178)	(1,690,540)	(1,544,498)
Total business-type activities net assets	\$ 1,845,503	\$ 1,629,422	\$ 460,323	\$ 458,757	\$ 353,481	\$ 325,296	\$ (785,083)	\$ (1,610,090)	\$ (1,690,456)	\$ (1,544,438)
Primary government										
Invested in capital assets, net of related debt	\$ 9,701,869	\$ 9,896,430	\$ 8,720,682	\$ 8,775,254	\$ 8,704,406	\$ 9,394,965	\$ 10,315,432	\$ 10,722,771	\$ 11,344,734	\$ 12,150,191
Restricted	1,752,286	1,414,928	987,354	1,489,882	1,419,777	1,020,845	1,323,587	1,461,966	573,115	864,337
Unrestricted	2,264,998	1,895,118	1,748,777	6,533,078	7,102,098	7,524,010	5,749,436	4,117,987	5,289,175	4,699,187
Total primary government net assets	\$ 13,719,153	\$ 13,206,476	\$ 11,456,813	\$ 16,798,214	\$ 17,226,281	\$ 17,939,820	\$ 17,388,455	\$ 16,302,724	\$ 17,207,024	\$ 17,673,715

State of Indiana

Changes in Net Assets

(accrual basis of accounting, dollars in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General government	\$ 3,037,517	\$ 4,133,636	\$ 4,198,272	\$ 2,969,671	\$ 4,764,681	\$ 5,163,869	\$ 4,166,273	\$ 1,659,190	\$ 2,261,226	\$ 2,642,538
Public safety	1,198,585	1,211,825	1,207,563	1,181,061	1,250,115	1,381,648	1,467,650	1,496,660	1,357,672	1,352,723
Health	323,621	413,339	426,531	333,740	343,586	387,354	369,434	394,570	344,115	305,292
Welfare	6,534,702	7,039,564	7,297,887	7,261,688	7,974,068	9,201,141	8,939,383	9,785,881	9,805,753	11,157,862
Conservation, culture, and development	480,843	511,773	507,990	546,489	534,983	581,548	673,972	590,275	529,963	589,248
Education	6,243,705	6,360,264	6,598,563	6,971,170	7,012,638	7,367,214	8,926,507	10,308,922	10,367,047	10,277,808
Transportation	1,278,902	1,641,740	1,658,504	1,726,735	1,770,703	1,297,521	1,267,572	1,907,655	1,748,590	1,535,689
Unallocated interest expense	80,887	94,881	750	787	758	724	732	592	796	662
Other	-	-	-	-	-	-	-	-	-	-
Total governmental activities expenses	19,178,762	21,407,022	21,896,060	20,991,341	23,651,742	25,381,019	25,811,523	26,143,745	26,415,162	27,861,822
Business-type activities:										
Toll roads	90,766	75,697	-	-	-	-	-	-	-	-
Aviation technology bonds	723	685	-	-	-	-	-	-	-	-
Airport facilities revenue bonds	12,035	13,036	-	-	-	-	-	-	-	-
State revolving fund	62,642	60,890	-	-	-	-	-	-	-	-
Unemployment compensation fund	887,501	868,940	713,120	692,907	758,673	845,956	2,341,269	3,223,194	3,217,559	1,844,794
State lottery commission	552,192	599,117	-	-	-	-	-	-	-	-
Other	29,687	39,568	-	-	-	-	-	-	-	-
Total business-type activities expenses	1,635,546	1,658,033	31,827	31,981	32,945	24,480	39,922	24,044	23,167	23,063
Total primary government expenses	\$ 20,814,308	\$ 23,065,055	\$ 22,641,007	\$ 21,716,229	\$ 24,443,360	\$ 26,251,455	\$ 28,192,714	\$ 29,390,983	\$ 29,655,888	\$ 29,729,679
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 303,777	\$ 287,985	\$ 444,845	\$ 484,728	\$ 490,980	\$ 837,677	\$ 684,486	\$ 586,805	\$ 636,558	\$ 705,733
Public safety	572,584	621,619	604,438	516,316	484,667	461,330	413,815	483,421	446,055	467,629
Health	8,148	19,758	32,963	12,702	11,155	15,030	7,362	8,076	8,129	8,407
Welfare	232,147	165,544	113,249	157,221	100,540	180,314	45,226	23,344	179,991	861,089
Conservation, culture, and development	85,524	97,756	102,410	114,004	123,264	145,240	162,403	159,542	149,781	155,943
Education	6,649	9,627	1,637	3,045	3,724	3,987	4,518	8,489	4,202	4,381
Transportation	1,589	3,797	3,973	18,542	39,174	38,142	36,088	46,231	46,900	54,977
Other	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	6,677,237	7,469,214	7,388,752	7,653,298	8,572,608	9,372,760	10,494,940	11,223,452	10,939,012	11,087,454
Capital grants and contributions	15,577	14,077	15,587	11,754	11,260	26,682	21,397	9	-	-
Total governmental activities program revenues	7,903,232	8,689,377	8,707,854	8,951,670	9,837,372	11,081,368	11,870,235	12,539,369	12,410,628	13,345,613
Business-type activities:										
Charges for services:										
Toll roads	89,017	92,661	-	-	-	-	-	-	-	-
Aviation technology bonds	713	711	-	-	-	-	-	-	-	-
Airport facilities revenue bonds	11,612	12,916	-	-	-	-	-	-	-	-
State revolving fund	61,609	65,413	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	598,437	663,084	629,716	653,778	1,223,731	2,393,810	1,628,446	983,708
State lottery commission	664,417	734,872	-	-	-	-	-	-	-	-
Other	25,686	30,605	31,356	32,846	30,628	28,590	28,185	27,280	26,103	26,186
Operating grants and contributions	170,480	122,200	-	-	-	134,559	10,523	-	1,496,679	1,002,329
Capital grants and contributions	17,807	62,790	-	-	-	-	-	-	-	-
Total business-type activities program revenues	1,041,341	1,122,168	630,793	695,930	660,344	816,927	1,262,439	2,421,090	3,151,228	2,012,223
Total primary government program revenues	\$ 8,944,573	\$ 9,811,545	\$ 9,338,647	\$ 9,647,540	\$ 10,497,716	\$ 11,898,295	\$ 13,132,674	\$ 14,960,459	\$ 15,561,856	\$ 15,357,836
Net (Expense)/Revenue										
Governmental activities	\$ (11,275,530)	\$ (12,717,645)	\$ (13,188,206)	\$ (12,039,731)	\$ (13,814,370)	\$ (14,299,651)	\$ (13,941,288)	\$ (13,604,376)	\$ (14,004,534)	\$ (14,516,209)
Business-type activities	(594,205)	(635,865)	(114,154)	(28,958)	(131,274)	(53,509)	(1,118,752)	(826,148)	(89,498)	144,366
Total primary government net expenses	\$ (11,869,735)	\$ (13,253,510)	\$ (13,302,360)	\$ (12,068,689)	\$ (13,945,644)	\$ (14,353,160)	\$ (15,060,040)	\$ (14,430,524)	\$ (14,094,032)	\$ (14,371,843)

continued on next page

General Revenues and Other Changes in Net Assets

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities:										
Taxes										
Income taxes	\$ 4,428,304	\$ 4,653,807	\$ 5,090,306	\$ 5,396,926	\$ 5,638,203	\$ 5,833,169	\$ 5,135,398	\$ 4,495,576	\$ 5,781,340	\$ 5,411,333
Sales taxes	4,210,526	4,694,868	4,963,327	5,352,132	5,491,750	5,869,177	6,146,378	5,937,225	6,365,077	6,519,533
Fuel taxes	779,087	827,525	831,010	879,313	707,354	677,084	763,994	799,356	754,839	760,991
Gaming taxes	673,072	780,643	791,228	806,271	851,853	826,358	880,491	911,633	904,353	867,055
Unemployment taxes	-	-	-	-	-	-	-	807	320	102
Inheritance taxes	175,873	136,382	166,825	139,365	154,817	166,094	183,214	127,673	160,917	169,769
Alcohol & Tobacco taxes	374,308	357,370	359,066	373,921	398,601	536,948	540,201	458,420	464,899	478,794
Insurance taxes	181,186	180,705	190,253	181,501	197,064	203,110	187,329	179,024	189,948	206,733
Financial institution taxes	106,000	81,181	70,067	79,018	59,003	37,419	26,264	55,611	84,743	73,194
Other taxes	170,306	241,543	204,328	346,816	519,747	580,144	506,699	285,900	222,603	240,854
Investment earnings	60,344	43,146	73,798	153,834	280,805	239,372	91,331	33,566	22,460	16,345
Other	111,955	107,064	35,759	55,848	69,522	76,199	41,116	76,289	35,283	90,078
Special item: Proceeds from lease of Toll Road	-	-	-	3,618,528	-	-	-	-	-	-
Transfers within primary government	105,797	135,221	(958)	(818)	(1,006)	(3,699)	(2,113)	2,572	2,618	2,101
Payback to federal government	-	-	-	-	-	-	-	-	-	-
Total governmental activities	11,376,758	12,239,455	12,775,009	17,382,655	14,347,713	15,041,375	14,500,302	13,343,652	14,989,200	14,836,882
Business-type activities:										
Investment earnings	75,530	43,746	32,907	26,617	24,992	21,625	6,280	3,713	1,750	3,753
Unemployment taxes	332,281	402,222	-	-	-	-	-	-	-	-
Payment from State of Indiana	-	-	-	-	-	-	-	-	-	-
Other	1,097	3,627	-	-	-	-	-	-	-	-
Transfers within primary government	(105,797)	(135,221)	958	818	1,006	3,699	2,113	(2,572)	10,000	(2,101)
Total business-type activities	303,111	314,374	33,865	27,435	25,998	25,324	8,373	1,141	9,132	1,652
Total primary government	11,679,869	12,553,829	12,808,874	17,410,090	14,373,711	15,066,699	14,508,675	13,344,793	14,998,332	14,838,534
Changes in Net Assets										
Governmental activities										
Investment earnings	101,228	(478,190)	(413,197)	5,342,924	533,343	741,724	559,014	(280,724)	984,866	320,673
Business-type activities	(291,094)	(221,491)	(80,289)	(1,523)	(105,276)	(28,185)	(1,110,379)	(825,007)	(80,366)	146,018
Total primary government	\$ (189,866)	\$ (699,681)	\$ (493,486)	\$ 5,341,401	\$ 428,067	\$ 713,539	\$ (551,365)	\$ (1,085,731)	\$ 904,300	\$ 466,691

State of Indiana
Fund Balances, Governmental Funds,
(modified accrual basis of accounting, dollars in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund (Pre-GASB 54)										
Reserved	\$ 386,617	\$ 400,937	\$ 395,316	\$ 396,736	\$ 409,227	\$ 616,861	\$ 73,682	\$ 304,233	\$ -	\$ -
Unreserved	871,053	840,956	798,926	1,436,814	1,937,955	2,183,461	1,488,457	2,213,432	-	-
Total general fund	<u>\$ 1,257,670</u>	<u>\$ 1,241,893</u>	<u>\$ 1,194,242</u>	<u>\$ 1,833,550</u>	<u>\$ 2,347,182</u>	<u>\$ 2,800,322</u>	<u>\$ 1,562,139</u>	<u>\$ 2,517,665</u>	<u>\$ -</u>	<u>\$ -</u>
General Fund (Per GASB 54)										
Restricted										
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,990	\$ 363,212
Total Restricted	-	-	-	-	-	-	-	-	<u>71,990</u>	<u>363,212</u>
Committed										
General government	-	-	-	-	-	-	-	-	-	20,859
Total Committed	-	-	-	-	-	-	-	-	-	<u>20,859</u>
Assigned										
General government	-	-	-	-	-	-	-	-	151,526	96,629
Public safety	-	-	-	-	-	-	-	-	8,396	14,600
Health	-	-	-	-	-	-	-	-	278	985
Welfare	-	-	-	-	-	-	-	-	77,007	72,317
Conservation, culture, and development	-	-	-	-	-	-	-	-	50,085	18,717
Education	-	-	-	-	-	-	-	-	9,572	6,304
Transportation	-	-	-	-	-	-	-	-	2,925	1,068
Encumbrances	-	-	-	-	-	-	-	-	303,018	441,412
Total Assigned	-	-	-	-	-	-	-	-	<u>602,807</u>	<u>652,032</u>
Unassigned	-	-	-	-	-	-	-	-	2,358,283	2,338,589
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,033,080</u>	<u>\$ 3,374,692</u>
All other Governmental Funds (Pre-GASB 54)										
Reserved	\$ 1,541,427	\$ 1,767,167	\$ 1,583,392	\$ 2,019,809	\$ 2,286,840	\$ 2,283,874	\$ 3,584,616	\$ 2,269,450	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	(140,656)	(781,296)	(630,732)	3,473,447	3,160,707	2,807,884	2,514,631	2,184,021	-	-
Capital project funds	78,304	86,266	81,284	91,149	90,207	78,953	83,961	89,829	-	-
Permanent funds	250,467	200,749	124,005	590,233	607,815	628,534	661,509	740,778	-	-
Total all other governmental funds	<u>\$ 1,729,542</u>	<u>\$ 1,272,866</u>	<u>\$ 1,157,949</u>	<u>\$ 6,174,638</u>	<u>\$ 6,145,569</u>	<u>\$ 5,799,245</u>	<u>\$ 6,844,717</u>	<u>\$ 5,284,078</u>	<u>\$ -</u>	<u>\$ -</u>
All other Governmental Funds (Per GASB 54)										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,125	\$ 501,125
Permanent fund principal	-	-	-	-	-	-	-	-	<u>501,125</u>	<u>501,125</u>
Total Nonspendable	-	-	-	-	-	-	-	-	-	-
Committed										
General government	-	-	-	-	-	-	-	-	-	580,218
Welfare	-	-	-	-	-	-	-	-	3	306,793
Conservation, culture, and development	-	-	-	-	-	-	-	-	-	103
Education	-	-	-	-	-	-	-	-	553,690	72
Transportation	-	-	-	-	-	-	-	-	16,180	171,733
Total Committed	-	-	-	-	-	-	-	-	<u>569,873</u>	<u>1,058,919</u>
Assigned										
General government	-	-	-	-	-	-	-	-	661,801	408,602
Public safety	-	-	-	-	-	-	-	-	299,527	538,959
Health	-	-	-	-	-	-	-	-	16,424	22,267
Welfare	-	-	-	-	-	-	-	-	879,422	790,942
Conservation, culture, and development	-	-	-	-	-	-	-	-	242,967	319,716
Education	-	-	-	-	-	-	-	-	63,208	68,253
Transportation	-	-	-	-	-	-	-	-	2,071,404	1,489,332
Total Assigned	-	-	-	-	-	-	-	-	<u>4,234,753</u>	<u>3,638,071</u>
Unassigned	-	-	-	-	-	-	-	-	(248,233)	(258,550)
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,057,518</u>	<u>\$ 4,939,565</u>

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Income taxes	\$ 4,348,056	\$ 4,490,858	\$ 5,074,938	\$ 5,509,068	\$ 5,597,801	\$ 5,841,470	\$ 5,174,275	\$ 4,434,924	\$ 5,501,154	\$ 5,760,122
Sales taxes	4,195,935	4,678,528	4,943,675	5,320,398	5,466,299	5,853,582	6,155,721	5,978,919	6,308,356	6,652,876
Fuels taxes	773,729	834,732	827,955	872,144	707,576	671,164	772,613	796,624	747,545	779,081
Gaming taxes	673,072	780,640	791,232	806,235	851,886	826,340	880,504	911,548	904,354	867,073
Unemployment taxes	-	-	-	-	-	-	-	807	320	102
Inheritance taxes	175,873	136,382	166,825	139,341	154,820	166,095	183,216	127,674	160,912	163,792
Alcohol and tobacco taxes	374,207	357,397	358,909	373,934	398,031	537,433	540,100	458,109	463,608	476,678
Insurance taxes	181,186	180,705	190,253	181,502	197,063	203,110	187,329	179,024	189,948	206,734
Financial institutions taxes	106,963	79,625	84,968	88,803	60,465	38,777	16,025	56,726	56,726	94,490
Other taxes	177,892	256,257	295,514	342,615	519,126	579,987	515,711	272,861	221,264	250,393
Current service charges	1,188,354	1,189,224	1,284,213	1,330,427	1,248,641	1,714,922	1,501,504	1,325,594	1,472,570	2,261,548
Investment income	77,030	53,395	93,043	186,496	535,109	442,567	197,569	449,357	170,768	85,467
Salaries/rent	27,659	30,778	25,046	25,358	26,190	23,194	20,369	18,123	19,264	28,523
Grants	6,262,457	7,079,510	6,968,652	7,222,934	7,793,657	8,087,169	9,459,340	10,469,843	10,783,307	10,850,298
Other	502,455	467,501	437,374	430,745	557,551	1,165,009	748,771	359,975	95,156	160,771
Total revenues	19,064,868	20,615,532	21,542,597	22,830,000	24,114,215	26,150,819	26,353,047	25,840,108	27,095,752	28,643,948
Expenditures										
General government	3,114,707	4,233,766	4,062,233	2,850,872	4,788,813	5,117,722	4,188,547	1,685,082	2,206,773	2,597,364
Public safety	1,180,709	1,228,129	1,217,152	1,191,219	1,225,740	1,387,396	1,499,499	1,398,199	1,348,998	1,343,215
Health	321,125	399,043	426,221	333,530	338,558	389,299	372,181	384,249	345,552	308,994
Welfare	6,527,068	7,036,544	7,304,079	7,262,231	7,948,305	9,159,386	8,777,637	9,708,584	9,911,129	11,072,173
Conservation, culture and development	462,907	502,063	516,105	540,955	523,097	591,696	661,585	615,349	587,669	538,294
Education	6,244,579	6,374,478	6,505,924	6,951,080	7,073,057	7,400,925	8,957,503	10,311,411	10,115,073	10,189,026
Transportation	1,381,264	1,586,867	1,555,916	1,738,414	1,790,017	2,031,850	2,100,952	2,363,333	2,297,316	2,444,591
Other	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	19,232,359	21,360,890	21,587,630	20,868,301	23,693,587	26,078,274	26,557,904	26,466,207	26,812,510	28,493,657
Revenues over (under) expenditures	(167,491)	(745,358)	(45,033)	1,961,699	420,628	72,545	(204,857)	(626,099)	283,242	150,291
Other Financing Sources (Uses)										
Transfers in	8,357,799	7,948,229	7,983,449	8,536,557	9,185,086	9,446,639	10,576,393	10,025,593	6,597,579	7,280,645
Transfers out	(8,223,363)	(7,823,312)	(7,981,882)	(8,532,044)	(9,184,865)	(9,439,088)	(10,569,905)	(10,019,079)	(6,594,961)	(7,239,094)
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	-
Payments to refund bond escrow agent	-	-	-	-	-	-	-	-	-	-
Proceeds from capital leases	-	-	-	66,481	63,714	26,720	5,658	14,472	2,995	31,817
Proceeds of loan from component unit	-	50,000	-	-	-	-	-	-	-	-
Total other financing sources (uses)	134,436	174,917	1,567	70,994	63,935	34,271	12,146	-20,986	5,613	73,368
Special Item										
Proceeds from lease of Toll Road	-	-	-	3,618,527	-	-	-	-	-	-
Net Change in Fund Balances	\$ (33,055)	\$ (570,441)	\$ (43,466)	\$ 5,651,220	\$ 484,563	\$ 106,816	\$ (192,711)	\$ (605,113)	\$ 288,655	\$ 223,659
Debt Service as a Percentage of Noncapital Expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

State of Indiana
Taxable Sales by Industry*
Last Ten Fiscal Years
(in thousands of dollars)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Agricultural/forestry, fishing, and other	\$ 335,385	\$ 343,106	\$ 356,320	\$ 414,545	\$ 432,403	\$ 480,227	\$ 375,144	\$ 381,803	\$ 364,913	\$ 375,245
Construction	1,166,552	1,137,531	1,220,406	1,545,510	1,720,563	1,831,609	1,903,992	1,643,685	1,251,799	1,316,182
Finance, insurance, and real estate	987,120	900,459	870,020	947,374	964,696	1,001,537	1,049,500	1,056,193	946,485	934,033
Government	9,768	9,865	11,198	11,545	11,862	13,993	18,511	23,338	22,719	22,562
Manufacturing	2,163,553	2,076,227	2,163,582	2,733,178	2,945,307	3,150,453	3,247,564	2,708,850	2,294,232	2,710,662
Mining	37,600	35,774	42,627	54,607	56,885	59,194	55,965	52,916	49,960	67,424
Retail trade	15,391,383	16,265,898	16,374,953	20,633,654	21,013,948	21,613,631	21,210,664	18,268,145	17,457,700	18,588,370
Services	9,716,318	9,555,795	9,896,981	12,059,138	12,721,784	13,700,071	13,751,543	13,374,173	12,638,994	13,401,102
Transportation and public utilities	2,977,044	3,081,873	2,884,536	4,068,249	4,605,303	4,778,898	5,200,812	6,012,108	5,830,943	6,190,593
Wholesale trade	1,780,173	1,824,303	1,933,538	2,354,000	2,562,701	2,679,527	2,846,997	2,642,775	2,297,827	2,551,774
Unknown**	36,170,561	37,508,396	39,325,342	41,408,466	43,242,392	44,858,947	48,363,263	50,370,994	49,894,586	52,202,614
Total	\$ 70,735,457	\$ 72,739,227	\$ 75,079,503	\$ 86,230,266	\$ 90,277,844	\$ 94,168,087	\$ 98,023,955	\$ 96,534,980	\$ 93,050,158	\$ 98,361,561
Direct sales tax rate	5%	5 - 6%	6%	6%	6%	6%	6 - 7%	7%	7%	7%

Source: Indiana Department of Revenue

* Indiana Code 6-8.1-7.1 prevents the disclosure of the top ten sales tax payers in Indiana as required by GASB Statement No. 44. This schedule is presented as a substitute for that requirement.

** Industry category is provided to the Department of Revenue on Sales Tax information submitted by retail merchants on their Business Tax Application. In the past, type of industry field was not required on the form. Thus, businesses started prior to the addition of the industry category field were classified as unknown. The industry category field was added in recent years.

State of Indiana
Sales Tax Revenue Payers by Industry*
Fiscal Years 2005 and 2011
(in thousands of dollars)

	Fiscal Year Ended June 30, 2005				Fiscal Year Ended June 30, 2011			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agricultural/forestry, fishing, and other	3,922	2.04%	\$ 24,872.72	0.48%	3,946	2.18%	\$ 22,514.71	0.38%
Construction	11,283	5.85%	92,730.62	1.79%	10,240	5.66%	78,970.94	1.34%
Finance, insurance, and real estate	4,730	2.45%	56,842.44	1.10%	4,386	2.42%	56,041.99	0.95%
Government	487	0.25%	692.71	0.01%	483	0.27%	1,353.72	0.02%
Manufacturing	17,610	9.14%	163,990.70	3.17%	16,502	9.12%	162,639.73	2.76%
Mining	384	0.20%	3,276.42	0.06%	343	0.19%	4,045.44	0.07%
Retail trade	64,664	33.55%	1,238,019.26	23.93%	56,328	31.13%	1,115,362.19	18.90%
Services	62,423	32.39%	723,548.29	13.98%	59,023	32.62%	804,066.10	13.62%
Transportation and public utilities	4,921	2.55%	244,094.92	4.72%	4,539	2.51%	371,435.61	6.29%
Wholesale trade	9,898	5.14%	141,239.98	2.73%	12,554	6.94%	153,106.43	2.59%
Unknown**	12,392	6.43%	2,484,507.93	48.02%	12,591	6.96%	3,132,156.86	53.07%
Total	192,714	100.00%	\$ 5,173,815.99	100.00%	180,935	100.00%	\$ 5,901,693.72	100.00%

Source: Indiana Department of Revenue

* Indiana Code 6-8.1-7-1 prevents the disclosure of the top ten sales tax payers in Indiana as required by GASB Statement No. 44. This schedule is presented as a substitute for that requirement.

** Industry category is provided to the Department of Revenue on Sales Tax information submitted by retail merchants on their Business Tax Application. In the past, type of industry field was not required on the form. Thus, businesses started prior to the addition of the industry category field were classified as unknown. The industry category field was added in recent years.

State of Indiana
Personal Income Tax Filers and Liability by Income Level
Fiscal Years 2005 and 2011
(in millions of dollars)

Income Level	Fiscal YE 2005				Fiscal YE 2011			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	Percentage of Total	Tax Liability	% of Total
\$50,000 and under	2,181,287	71.95%	\$ 1,537.45	30.74%	2,130,543	69.43%	\$ 1,593.24	27.06%
\$50,001 - \$100,000	637,313	21.02%	1,722.49	34.44%	649,163	21.16%	1,887.21	32.05%
\$100,001 - \$250,000	186,078	6.14%	1,011.10	20.22%	255,128	8.31%	1,489.02	25.29%
\$250,001 - \$1,000,000	24,299	0.80%	422.75	8.45%	30,814	1.00%	571.64	9.71%
\$1,000,001 and over	2,850	0.09%	307.16	6.14%	2,951	0.10%	347.56	5.90%
Total	3,031,827	100.00%	\$ 5,000.96	100.00%	3,068,599	100.00%	\$ 5,888.67	100.00%

Source: Indiana Department of Revenue

State of Indiana
Personal Income by Industry
Last Ten Fiscal Years
(in millions of dollars)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Farm earnings	\$ 451	\$ 1,297	\$ 2,062	\$ 1,386	\$ 1,228	\$ 1,523	\$ 2,759	\$ 2,143	\$ 2,010	\$ 3,046
Agriculture, forestry, fishing, and hunting	194	195	217	234	254	274	250	234	366	376
Mining	476	494	571	597	700	682	717	559	653	725
Construction and utilities	10,428	10,923	11,599	11,974	12,256	12,389	12,176	10,730	11,224	11,924
Manufacturing	33,846	36,428	36,449	36,544	37,639	37,179	37,084	31,749	33,715	35,742
Transportation and warehousing	5,398	5,665	6,048	6,430	6,777	7,029	6,867	6,480	6,698	6,995
Wholesale trade	6,564	6,770	7,208	7,560	8,005	8,478	8,410	7,688	7,854	8,223
Retail trade	9,469	9,840	10,039	10,202	10,332	10,363	10,022	9,737	9,920	10,256
Finance and insurance	6,275	6,445	6,664	6,787	7,151	7,157	7,062	6,901	7,133	7,441
Services	20,773	21,154	22,863	23,976	25,305	26,564	27,375	26,214	27,470	29,123
Government and government enterprises	18,054	19,679	19,805	20,761	21,528	22,409	23,586	24,390	24,794	24,854
Total personal income	\$ 111,928	\$ 118,890	\$ 123,525	\$ 126,451	\$ 131,175	\$ 134,047	\$ 136,308	\$ 126,825	\$ 131,837	\$ 138,705

Notes:

1. The Services industry includes only professional and technical services, administrative and waste services, education services, accommodation and food services, and other services.
2. Mining totals for 2002 through 2010 are corrected from those in prior year schedule.

Source: U.S. Department of Commerce - Bureau of Economic Analysis, SA05N NAICS - Personal income by major source and earnings by NAICS industry (1990-2010).

State of Indiana

Personal Income Tax Rates

Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Personal Income Tax Revenues (in millions)	\$ 3,544	\$ 3,644	\$ 3,808	\$ 4,213	\$ 4,382	\$ 4,580	\$ 4,826	\$ 4,305	\$ 3,864	\$ 4,584
Personal Income (in millions)	175,300	182,704	190,283	195,526	206,868	214,641	224,188	214,211	220,866	232,586
Average Effective Rate ¹	2.0%	2.0%	2.0%	2.2%	2.1%	2.1%	2.2%	2.0%	1.7%	2.0%

		Tax Rates on the Portion of Taxable Income in Ranges ²							
Tax Years 2002-03									
Tax Rate	1.2%	2.7%	3.0%	3.1%	3.2%	3.2%	3.2%		
Income Bracket (in thousands)	\$0-20	\$21-40	\$41-60	\$61-80	\$81-100	\$101-120	\$121+		
Tax Years 2004-08									
Tax Rate	1.2%	2.7%	3.0%	3.1%	3.2%	3.2%	3.2%		
Income Bracket (in thousands)	\$0-20	\$21-40	\$41-60	\$61-80	\$81-100	\$101-120	\$121+		
Tax Years 2008-11									
Tax Rate	1.1%	2.6%	2.9%	3.1%	3.1%	3.2%	3.2%		
Income Bracket (in thousands)	\$0-20	\$21-40	\$41-60	\$61-80	\$81-100	\$101-120	\$121+		

¹ Average effective rate equals tax collections divided by income.

² This assumes (a) a family of four that consists of husband, wife, and two children and (b) state taxable income equals federal adjusted gross income minus renter's/homeowner's property tax deduction minus exemptions. The State income tax rate for the entire 10 years was 3.4%.

Sources: U.S. Department of Commerce - Bureau of Economic Analysis; Auditor of State Financial Records; U.S. Census Bureau; & Indiana Department of Revenue Tax Forms.

State of Indiana

Property Tax Levies and Collections

Last Ten Years

(amounts expressed in thousands)

Fiscal Year	Current Year Tax Levy	Less: Circuit Breaker Credits	Plus: Unpaid Taxes from Prior Years	Total Taxes to be Collected	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Average Current Year Property Tax Rate Per \$100 Net Value
2011-12	Data Not Available						
2010-11	6,952,933	618,309	834,649	7,787,581	Data Not Available		2.39
2009-10	6,737,363	474,597	1,195,081	7,457,847	6,285,086	84.27%	2.30
2008-09	6,546,848	176,618	957,007	7,327,236	Data Not Available	0.00%	2.25
2007-08	9,198,708	289	814,503	10,012,923	9,138,163	91.26%	2.74
2006-07	8,876,990	0	731,995	9,608,985	8,615,927	89.67%	2.77
2005-06	8,094,556	0	745,323	8,839,880	8,008,291	90.59%	2.85
2004-05	7,681,171	0	731,959	8,413,131	7,551,004	89.75%	2.73
2003-04	7,377,734	0	724,887	8,102,621	7,228,301	89.21%	2.65
2002-03	7,118,174	0	580,733	7,698,907	6,937,759	90.11%	2.46

State of Indiana

Assessed Value of Property

Last Ten Years

(amounts expressed in thousands)

Fiscal Year	Real Property Assessed Value	Deductions	Exemptions	Personal Property Assessed Value	Deductions	Exemptions	Total Net Value
2011-12	Data Not Available						
2010-11	\$ 408,565,804	\$ 137,322,230	\$ 19,420,096	\$ 47,506,010	\$ 77,441,904	\$ 2,366,616	\$ 291,348,635
2009-10	410,800,786	137,508,777	18,525,390	46,326,614	7,567,629	2,276,937	293,525,603
2008-09	409,015,828	136,358,315	18,810,937	45,331,253	5,628,753	2,007,948	291,541,127
2007-08	403,431,821	76,865,239	25,856,031	43,542,395	5,989,745	2,150,276	336,112,924
2006-07	385,908,042	74,375,015	25,856,877	43,322,974	5,865,650	2,106,021	321,027,454
2005-06	323,275,155	59,689,703	22,076,325	49,635,245	4,731,302	2,149,238	284,263,832
2004-05	318,261,789	58,364,312	21,930,732	49,396,340	4,767,614	1,726,584	280,868,887
2003-04	311,396,369	56,622,701	21,264,165	51,445,361	5,024,597	1,937,158	277,993,110
2002-03	305,950,711	54,528,582	19,908,923	60,278,438	7,200,547	2,214,542	282,376,554

Notes:

- 1) 2008-09 Total Tax Collections not available because LaPorte County's 2008-09 and 2009-10 collection is combined and reported in the 2009-10 total tax collection data
- 2) Real property and personal property values are market based values.

State of Indiana

Property Tax Schedules

For Year Ended December 31, 2007

Payable 2008

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance. The State of Indiana levies two rates of taxation against all taxable property in the state and Indiana Law fixes those rates. There is an eight ten thousandths per one hundred dollars assessed value rate for the Indiana State Fair Board and a sixteen ten-thousandths rate for the Indiana State Forestry Fund.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Property taxes paid by each property taxpayer in Indiana are reduced by a credit referred to as a state property tax replacement credit. Property tax replacement credit dollars are paid by the state to county treasurers to replace the credit granted to property taxpayers. The state property tax replacement credit is funded by a portion of the state sales tax, individual income tax and riverboat wagering taxes. County auditors distribute the state property tax replacement credit dollars to taxing units as property taxes. The state property tax replacement credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. There are two separate state property tax replacement credits. One credit applies to real estate and individual personal property. The other state property tax replacement credit applies to business personal property. The two credit percentages are different within each taxing district and there are different credit percentages for each taxing district. Both of the credit percentages are based on the type of taxes levied within each taxing district.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit funded by a portion of the state sales tax, individual income tax and riverboat wagering taxes, a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credits granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The state homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. State homestead credit percentages vary by county and by taxing districting within a county because the state homestead credit percentages are based on the type of taxes levied within each taxing district.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2008 property taxes a total of \$620 million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the \$620 million was payable 2007 state homestead credit dollars distributed to counties. The HEA 1001-2008 state homestead credit percentages vary by county because of differences in homestead property tax liability after property tax replacement credit and the amount of HEA 1001-2008 state homestead credit dollars each county receives.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

Beginning with taxes payable in 2008 an additional unfunded homestead tax credit was established by the state legislature. The credit is known by Indiana Law as the excessive residential property tax credit and is commonly known as the circuit breaker credit. The circuit breaker credit equals the amount the net homestead property tax liability exceeds two percent of the gross homestead assessed value.

State of Indiana

Assessed Value and Current Property Tax Levied by County

Payable 2008

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,470,255	\$ 26,080
Allen	16,471,380	310,946
Bartholomew	4,451,241	69,339
Benton	593,459	8,678
Blackford	452,660	10,009
Boone	4,578,401	75,542
Brown	1,371,063	13,495
Carroll	1,074,913	16,117
Cass	1,405,091	29,611
Clark	5,585,628	85,942
Clay	931,717	13,063
Clinton	1,566,299	25,453
Crawford	326,679	7,874
Daviess	1,212,308	22,002
Dearborn	3,048,261	44,265
Decatur	1,360,846	19,337
Dekalb	2,420,110	40,289
Delaware	4,219,231	105,422
Dubois	2,209,711	38,617
Elkhart	10,170,129	197,106
Fayette	903,123	16,146
Floyd	3,818,211	55,062
Fountain	769,868	11,971
Franklin	1,086,382	11,806
Fulton	1,032,677	15,378
Gibson	1,879,872	37,969
Grant	2,543,314	56,137
Greene	926,203	18,120
Hamilton	23,835,195	349,798
Hancock	3,645,847	59,613
Harrison	1,903,127	19,372
Hendricks	8,702,170	149,253
Henry	1,816,486	33,042
Howard	4,428,071	88,514
Huntington	1,617,393	26,863
Jackson	2,186,302	28,986
Jasper	2,210,140	22,845
Jay	838,353	14,721
Jefferson	1,379,075	25,990
Jennings	957,691	17,239
Johnson	7,010,920	125,862
Knox	1,440,717	29,085
Kosciusko	6,145,732	62,022
Lagrange	2,285,473	24,044
Lake	25,980,030	748,021
Laporte	5,877,392	101,783
Lawrence	1,501,804	34,359
Madison	4,278,028	95,174
Marion	47,869,943	1,035,173
Marshall	2,855,630	40,554
Martin	331,016	5,689
Miami	1,239,181	21,818

County	Assessed Value	Net Tax Levied
Monroe	7,194,772	96,759
Montgomery	2,015,191	36,343
Morgan	3,493,165	28,907
Newton	787,059	13,753
Noble	2,383,429	36,796
Ohio	303,888	2,338
Orange	752,431	9,934
Owen	738,839	12,892
Parke	753,832	9,171
Perry	691,909	13,767
Pike	646,764	12,969
Porter	11,218,669	179,087
Posey	2,034,252	31,239
Pulaski	708,592	9,064
Putnam	1,771,666	23,962
Randolph	1,060,637	18,570
Ripley	1,359,296	15,777
Rush	860,787	13,469
St Joseph	11,237,427	276,754
Scott	874,200	14,191
Shelby	2,430,415	39,647
Spencer	1,388,734	23,326
Starke	1,067,984	15,465
Steuben	3,326,181	35,319
Sullivan	827,080	17,099
Switzerland	516,128	4,745
Tippecanoe	8,568,625	145,143
Tipton	849,652	12,025
Union	351,627	6,385
Vanderburgh	8,952,926	149,236
Vermillion	818,063	16,155
Vigo	4,186,525	88,241
Wabash	1,325,086	15,704
Warren	496,188	6,718
Warrick	3,331,305	44,006
Washington	971,533	16,111
Wayne	2,836,489	57,630
Wells	1,365,826	16,329
White	1,751,285	23,695
Whitley	1,649,721	23,036
Total	\$ 336,112,924	6,153,350
State Property Tax		
Replacement Credit		1,676,417
LOIT Property Tax		
Replacement Credit		28,401
State Homestead Credit		579,647
HEA 1001-2008 State		
Homestead Credit		615,765
COIT Homestead Credit		58,307
CEDIT Homestead Credit		63,172
LOIT Homestead Credit		18,582
LOIT Residential Property		
Tax Replacement Credit		4,779
Circuit Breaker Credits		289
Total Current Tax Levy	\$	9,198,708

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2008 by County

County	Value of Land	Value of Improvements	Total Value of Land and Improvements	Standard Deduction	Mortgage and Contract Deduction	Veterans' Deduction	Age 65 Deduction
Adams	\$ 448,188,300	\$ 1,370,464,400	\$ 1,818,652,700	\$ 356,449,220	\$ 17,207,900	\$ 3,425,170	\$ 8,451,940
Allen	3,911,479,400	15,991,843,350	19,903,322,750	3,757,163,800	202,130,850	45,228,410	61,154,160
Bartholomew	1,268,952,150	3,541,576,780	4,810,528,930	794,714,500	36,576,450	10,819,850	15,823,610
Benton	362,367,400	345,124,800	707,492,200	87,786,350	5,112,500	1,311,520	3,240,380
Blackford	158,057,300	398,238,100	556,295,400	129,640,000	6,671,200	3,185,210	6,800,810
Boone	1,378,246,500	4,014,253,800	5,392,500,300	654,807,450	34,365,700	6,918,740	7,658,000
Brown	637,926,800	941,305,100	1,579,231,900	187,399,550	8,272,200	4,240,620	2,708,160
Carroll	480,523,300	839,877,000	1,320,400,300	226,619,150	10,910,900	4,480,090	5,184,584
Cass	540,292,990	1,190,142,800	1,730,435,790	363,161,900	19,536,030	7,046,170	11,323,550
Clark	1,955,002,800	4,761,721,174	6,716,723,974	1,177,202,950	59,565,050	25,467,820	25,067,830
Clay	330,085,390	854,851,300	1,184,936,690	258,784,590	13,771,375	6,271,830	7,918,140
Clinton	593,851,700	1,216,296,300	1,810,148,000	331,459,137	17,093,200	5,369,400	9,880,160
Crawford	125,299,500	268,220,390	393,519,890	81,508,345	4,789,050	3,106,630	3,835,830
Davies	329,335,340	1,089,460,820	1,418,796,160	267,318,855	13,228,750	7,120,545	7,833,516
Dearborn	852,280,900	2,482,983,200	3,335,264,100	577,058,800	24,871,950	9,072,600	10,146,590
Decatur	487,739,300	1,069,893,650	1,557,632,950	269,130,025	14,738,025	3,637,520	8,120,432
Dekalb	602,539,200	1,914,832,870	2,517,372,070	446,642,840	21,406,400	5,629,950	8,945,305
Delaware	1,197,488,100	4,218,576,300	5,416,064,400	1,089,423,225	57,182,730	20,416,860	42,763,440
Dubois	548,376,620	2,033,033,900	2,581,410,520	471,810,200	20,764,150	5,614,840	10,510,150
Elkhart	2,458,915,100	9,386,468,700	11,845,383,800	1,921,418,850	91,890,510	24,243,840	35,988,060
Fayette	294,134,400	795,221,000	1,089,355,400	245,955,406	13,287,280	4,894,680	10,786,110
Floyd	889,081,000	3,778,048,500	4,667,129,500	848,055,950	38,217,000	14,915,140	14,955,600
Fountain	336,372,600	568,289,800	904,662,400	172,356,500	7,836,600	3,343,400	8,349,750
Franklin	422,019,700	998,428,600	1,420,448,300	250,650,310	11,242,600	3,045,570	6,175,540
Fulton	438,179,600	728,051,000	1,166,230,600	196,817,050	10,471,075	3,568,400	5,813,000
Gibson	486,239,920	1,525,995,200	2,012,235,120	334,704,050	16,094,850	7,924,880	10,822,860
Grant	864,730,900	2,505,133,936	3,369,864,836	621,241,465	33,191,002	26,423,530	23,052,520
Greene	364,487,010	878,498,650	1,242,985,660	302,701,850	16,484,900	9,233,840	13,712,180
Hamilton	6,777,035,190	21,757,188,200	28,534,223,390	3,295,253,080	197,033,050	23,843,360	12,208,650
Hancock	1,099,421,400	3,342,965,600	4,442,387,000	876,440,050	42,892,475	15,238,540	10,343,550
Harrison	494,390,270	1,782,415,340	2,276,805,610	419,277,000	19,318,650	9,341,600	8,328,400
Hendricks	2,820,545,310	8,031,022,269	10,851,567,579	1,806,566,866	102,272,400	23,928,530	17,841,490
Henry	600,697,780	1,649,660,900	2,250,358,680	508,952,940	26,727,540	9,024,350	19,811,250
Howard	1,161,668,400	3,982,183,400	5,143,851,800	921,926,000	54,998,750	19,320,020	22,446,280
Huntington	470,946,700	1,678,259,820	2,149,206,520	412,940,515	22,290,500	8,867,470	10,781,030
Jackson	725,123,600	1,823,310,200	2,548,433,800	430,138,250	20,602,900	7,909,160	12,622,010
Jasper	649,075,000	1,506,471,200	2,155,546,200	345,381,650	15,711,000	4,090,100	6,842,800
Jay	315,573,200	632,197,865	947,771,065	187,995,600	10,801,650	3,459,280	9,606,540
Jefferson	397,044,100	1,242,872,700	1,639,916,800	345,227,000	18,335,150	8,781,850	9,775,360
Jennings	350,607,890	878,084,500	1,228,692,390	277,050,900	14,702,600	5,247,350	10,494,740
Johnson	2,136,947,780	6,530,850,860	8,667,798,640	1,555,974,000	77,582,000	19,176,250	17,232,870
Knox	556,560,030	1,494,825,900	2,051,385,930	311,205,410	18,437,050	11,280,940	14,780,610
Kosciusko	2,739,703,380	4,081,621,340	6,821,324,720	812,065,130	38,246,050	8,434,540	6,687,085
Lagrange	725,501,000	1,852,435,000	2,577,936,000	352,598,500	15,397,100	3,795,110	4,046,210
Lake	8,308,315,690	25,167,862,860	33,476,178,550	5,471,619,747	326,600,706	58,985,110	164,651,730
Laporte	2,166,035,350	4,914,991,169	7,081,026,519	1,187,581,995	55,436,000	19,198,320	37,015,490
Lawrence	375,684,800	1,604,931,900	1,980,616,700	452,451,200	24,889,000	10,399,220	18,551,650
Madison	1,191,173,000	4,647,066,100	5,838,239,100	1,354,645,388	70,723,855	28,311,060	43,168,900
Marion	11,326,053,200	44,792,745,200	56,118,798,400	8,903,481,900	467,411,750	136,599,400	140,947,120
Marshall	1,058,588,500	2,329,725,300	3,388,313,800	492,923,800	25,206,600	6,269,730	10,903,130
Martin	108,726,100	304,572,300	413,298,400	91,270,450	4,754,210	3,581,730	3,242,200
Miami	423,169,300	1,167,010,600	1,590,179,900	349,512,500	20,684,850	20,437,510	7,453,350
Monroe	2,553,888,425	6,360,029,735	8,913,918,160	1,125,110,900	53,730,300	20,746,980	18,281,710
Montgomery	707,535,700	1,547,930,200	2,255,465,900	399,127,675	21,905,350	5,016,600	14,762,110
Morgan	1,094,238,800	3,170,377,300	4,264,616,100	802,108,850	35,984,750	11,252,060	10,541,840
Newton	357,280,800	549,236,200	906,517,000	155,479,940	7,567,500	2,304,130	4,196,380
Noble	828,750,850	1,931,108,500	2,759,859,350	490,667,700	22,705,300	7,590,400	11,847,400
Ohio	93,884,700	292,401,100	386,285,800	71,063,134	3,530,400	1,123,740	1,989,520
Orange	228,028,670	723,393,960	951,422,630	166,459,800	8,428,500	3,079,110	5,588,890
Owen	291,784,100	692,209,600	983,993,700	210,184,050	11,306,180	4,735,970	5,904,720
Parke	320,295,060	573,983,200	894,278,260	145,966,550	8,969,150	3,643,980	4,619,940
Perry	192,374,400	632,738,680	825,113,080	181,332,270	9,898,470	4,229,130	8,471,730
Pike	173,442,590	400,552,600	573,995,190	116,448,850	6,550,595	3,112,620	5,040,790
Porter	3,316,737,790	9,339,137,100	12,655,874,890	1,906,031,650	92,938,960	18,412,750	23,834,030
Posey	476,332,893	1,286,286,100	1,762,618,993	305,538,250	13,898,820	5,236,880	6,066,320
Pulaski	346,130,200	484,920,900	831,051,100	128,799,525	6,919,350	2,155,580	4,050,000
Putnam	606,154,000	1,600,958,360	2,207,112,360	370,338,000	17,064,650	7,651,010	6,532,020
Randolph	433,263,500	858,044,500	1,291,308,000	262,391,005	11,854,900	3,815,140	10,773,126
Ripley	464,215,600	1,216,282,500	1,680,498,100	315,118,550	17,222,850	4,855,250	7,698,380
Rush	403,742,000	624,961,500	1,028,703,500	179,158,410	9,145,450	2,106,090	6,708,000
St. Joseph	2,333,504,230	11,918,810,070	14,252,314,300	2,776,885,650	146,004,075	32,269,440	75,450,675
Scott	291,714,000	799,720,400	1,091,434,400	229,698,280	11,639,350	5,521,770	9,784,050
Shelby	710,304,600	2,110,559,070	2,820,863,670	470,741,600	23,383,950	7,220,390	9,850,660
Spencer	298,033,765	976,787,500	1,274,821,265	210,499,600	10,272,750	4,231,140	4,847,610
Starke	422,605,930	938,748,770	1,361,354,700	255,043,250	12,122,070	3,111,060	10,453,400
Steuben	1,800,653,300	1,831,732,700	3,632,386,000	370,466,600	20,644,200	4,381,730	6,754,270
Sullivan	324,140,443	509,237,430	833,377,873	169,096,075	10,956,450	5,493,220	7,222,180
Switzerland	113,997,800	486,376,800	600,374,600	89,712,400	4,363,450	1,739,830	2,121,200
Tiptecanoe	2,517,214,770	7,178,737,500	9,695,952,270	1,421,486,485	69,297,005	15,102,800	13,701,190
Tipton	341,177,700	699,427,800	1,040,605,500	203,589,510	10,749,307	3,484,150	4,036,030
Union	143,642,500	269,863,900	413,506,400	78,120,400	3,909,100	1,278,760	1,914,080
Vanderburgh	3,129,809,160	8,665,694,200	11,795,503,360	1,814,454,160	92,931,370	34,869,880	45,790,270
Vermillion	221,990,570	518,660,900	740,651,470	146,467,255	8,919,025	4,707,315	7,122,870
Vigo	987,782,200	4,474,933,050	5,462,715,250	932,078,940	52,811,250	21,758,630	34,944,370
Wabash	466,499,200	1,277,640,400	1,744,139,600	355,167,600	17,715,600	7,748,490	11,149,800
Warren	276,043,600	306,093,900	582,137,500	95,861,900	4,967,050	1,459,290	3,524,020
Warrick	855,816,740	2,812,859,500	3,668,676,240	678,673,730	33,641,890	10,867,450	8,036,430
Washington	371,906,500	864,172,630	1,236,079,130	263,978,350	13,408,000	6,620,470	7,314,730
Wayne	874,571,400	2,720,550,160	3,595,121,560	695,531,675	35,334,400	12,674,970	27,397,860
Wells	460,135,100	1,306,411,400	1,766,546,500	327,056,475	16,148,100	4,679,050	4,790,730
White	819,180,000	1,120,129,000	1,939,309,000	277,049,250	12,165,000	4,686,230	6,482,340
Whitley	493,561,400	1,574,874,500	2,068,435,900	405,416,950	19,432,200	5,618,860	8,264,670
Totals	\$ 100,883,145,176	\$ 302,548,675,558	\$ 403,431,820,734	\$ 67,182,263,413	\$ 3,508,403,130	\$ 1,052,069,930	\$ 1,474,663,193

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2008 by County

continued

County	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Non-Enterprise Zone Dev or Revit Deduction	Investment Deduction	Enterprise Zone Investment Deduction	Fertilizer/ Pesticide Deduction	Tax Exempt Property Value Deduction	Net Value of Land and Improvements
Adams	\$ 3,386,385	\$ 3,408,800	\$ 9,646,220	\$ 1,444,365	\$ -	\$ 204,600	\$ 100,204,940	\$ 1,314,823,160
Allen	13,276,660	12,950,600	145,234,520	6,693,640	1,550,930	-	825,972,630	14,831,966,550
Bartholomew	4,269,280	3,672,200	40,863,190	12,400	-	41,800	67,901,600	3,835,834,050
Benton	704,890	43,700	1,269,170	-	-	748,400	54,849,680	552,425,610
Blackford	1,898,810	592,200	3,807,280	-	68,050	109,700	19,780,950	383,741,190
Boone	2,093,430	4,752,200	135,886,199	-	161,630	52,000	178,062,080	4,367,742,871
Brown	1,110,720	652,840	-	-	-	-	37,180,580	1,337,667,230
Carroll	1,303,060	1,399,400	2,582,701	328,700	-	429,900	74,112,740	993,049,075
Cass	2,147,360	101,900	5,664,340	-	-	1,070,200	82,944,140	1,237,440,200
Clark	16,646,020	467,400	65,430,236	1,493,150	30,335,110	-	200,207,250	5,114,841,158
Clay	2,788,575	320,580	5,363,845	-	-	264,500	43,316,580	846,136,675
Clinton	2,945,160	1,115,000	14,978,276	70,560	-	469,900	75,362,820	1,351,404,387
Crawford	2,815,110	113,700	-	-	-	-	14,535,800	282,815,425
Davies	3,941,220	687,200	5,201,370	-	-	-	43,111,630	1,070,353,074
Dearborn	5,554,960	-	5,920,340	-	-	-	87,955,900	2,614,682,960
Decatur	2,585,860	4,086,325	9,029,991	522,650	-	2,301,790	54,118,400	1,189,361,932
Dekalb	1,474,825	2,682,200	24,415,550	2,450	-	986,670	87,439,430	1,917,746,450
Delaware	16,520,060	-	19,997,565	53,250	-	-	353,336,580	3,816,370,710
Dubois	1,956,350	5,590,600	582,740	2,927,900	-	530,000	110,172,085	1,950,951,505
Elkhart	11,195,700	853,400	35,587,280	6,304,730	196,800	-	561,072,700	9,156,631,930
Fayette	3,917,600	78,400	3,972,010	382,240	202,600	8,010	66,502,500	739,368,564
Floyd	9,699,700	407,800	23,872,570	308,400	-	-	205,738,800	3,510,958,540
Fountain	1,760,340	-	1,206,950	106,000	-	20,990	22,637,400	687,044,470
Franklin	2,534,625	1,716,900	2,400	158,360	-	-	125,179,150	1,019,742,845
Fulton	1,870,750	1,403,830	4,496,207	595,070	-	562,670	23,371,500	917,261,048
Gibson	4,627,130	233,900	63,595,020	-	-	221,400	155,150,790	1,418,860,240
Grant	6,315,600	1,724,780	86,798,410	652,650	-	-	355,399,310	2,215,065,569
Greene	5,591,470	217,000	242,120	-	-	-	70,601,009	824,201,291
Hamilton	5,897,110	3,321,293	84,118,371	14,472,735	-	163,300	2,196,806,839	22,701,105,602
Hancock	2,670,720	-	61,318,570	1,126,560	-	294,830	85,362,800	3,346,698,905
Harrison	5,737,220	352,500	1,329,165	330,040	-	-	64,136,720	1,748,654,315
Hendricks	6,839,040	2,398,490	413,056,450	3,115,435	-	-	303,599,367	8,171,949,511
Henry	6,380,070	-	8,885,560	749,310	-	33,090	65,085,000	1,604,709,570
Howard	7,013,400	5,095,500	18,824,630	-	-	31,800	486,393,300	3,607,802,120
Huntington	4,043,990	7,448,200	9,043,002	517,150	-	-	214,361,550	1,458,913,113
Jackson	3,500,000	-	14,160,660	32,630	-	-	168,147,560	1,891,320,630
Jasper	3,861,320	435,800	17,994,420	851,100	-	-	65,223,517	1,695,154,493
Jay	3,287,190	489,900	2,222,125	1,263,300	-	175,500	32,135,280	696,334,700
Jefferson	4,780,930	777,190	5,319,800	111,500	-	-	99,545,340	1,147,262,680
Jennings	5,078,680	1,059,250	26,863,820	96,150	-	71,300	38,161,790	849,865,810
Johnson	4,954,560	1,924,400	66,356,660	499,050	-	63,190	368,108,280	6,555,927,380
Knox	5,204,919	-	6,246,230	206,870	50,200	-	457,984,500	1,225,989,201
Kosciusko	4,211,380	9,615,500	18,305,238	4,467,050	-	302,600	299,506,808	5,619,483,339
Lagrange	1,856,890	1,015,800	10,876,530	160,950	-	104,000	58,008,438	2,130,076,472
Lake	81,314,700	1,021,700	283,394,320	2,220,521	-	-	3,775,942,132	23,310,427,884
Laporte	9,620,370	33,880	27,524,930	813,050	37,490	-	202,626,016	5,541,138,978
Lawrence	8,043,380	674,700	9,183,510	-	-	491,500	165,539,300	1,290,393,240
Madison	15,549,470	-	84,150,757	11,500	-	-	350,367,556	3,891,310,614
Marion	40,604,100	8,119,255	221,998,690	3,375,270	463,100	-	3,590,076,040	42,605,721,775
Marshall	3,658,680	452,180	32,032,800	297,010	-	292,700	196,953,120	2,619,684,050
Martin	1,645,980	342,100	304,060	172,000	-	34,400	30,564,768	277,386,502
Miami	2,150,030	-	4,360,316	3,521,775	-	-	45,152,600	1,136,906,969
Monroe	6,485,390	2,746,840	69,308,274	-	-	-	864,738,320	6,752,769,446
Montgomery	3,240,240	193,700	11,954,843	-	-	294,515	138,512,100	1,660,458,767
Morgan	3,556,800	2,911,000	17,054,400	2,000,000	-	-	110,369,820	3,268,836,580
Newton	1,660,100	-	12,947,644	-	-	121,900	11,432,700	710,806,706
Noble	5,213,430	8,189,800	31,927,066	841,060	-	57,420	104,526,214	2,076,893,560
Ohio	381,340	607,700	-	-	-	-	25,264,900	282,325,066
Orange	2,908,780	94,320	31,279,940	-	-	-	64,261,400	669,323,890
Owen	1,758,750	-	198,090	5,450	-	-	63,248,500	686,651,990
Parke	1,089,900	271,100	591,160	-	-	66,510	26,970,460	702,089,510
Perry	3,602,420	176,400	4,369,180	35,575	-	-	34,668,475	578,429,430
Pike	1,970,470	110,500	-	249,850	-	-	22,604,700	417,906,815
Porter	11,016,800	-	45,430,320	33,525	-	-	451,946,200	10,106,230,655
Posey	2,131,970	42,500	435,460	271,600	-	911,600	35,172,850	1,392,912,743
Pulaski	1,787,690	510,220	1,078,457	2,929,475	-	827,300	47,391,500	634,802,003
Putnam	2,768,070	383,800	1,475,380	-	-	-	220,517,595	1,580,381,835
Randolph	3,083,300	340,700	4,958,045	3,188,950	-	-	42,023,200	948,879,634
Ripley	3,197,345	3,043,130	7,496,678	-	-	-	97,600,000	1,224,265,917
Rush	1,458,470	440,440	3,637,110	99,295	-	565,570	48,323,270	777,061,395
St Joseph	16,907,900	955,690	121,347,530	104,690	-	378,920	951,614,518	10,130,395,012
Scott	6,855,870	-	7,056,485	-	-	-	38,369,300	782,509,315
Shelby	2,896,340	1,046,700	34,152,860	-	-	133,900	168,304,852	2,103,132,418
Spencer	1,460,070	479,040	8,838,310	771,140	-	564,340	97,462,300	935,394,965
Starke	6,920,910	349,600	2,912,385	128,055	-	-	76,473,100	993,840,870
Steuben	2,533,280	-	16,066,700	375,300	-	-	97,795,000	3,113,368,920
Sullivan	4,155,740	-	-	-	-	-	29,511,190	606,943,018
Switzerland	1,060,470	93,215	-	-	-	-	28,850,200	472,433,835
Tippecanoe	3,655,050	4,560	21,185,140	441,250	-	28,500	702,947,310	7,448,102,980
Tipton	688,990	2,901,700	3,488,616	167,530	-	-	40,578,286	770,921,381
Union	735,260	52,200	643,080	8,500	-	164,190	9,695,300	316,985,530
Vanderburgh	24,041,420	54,200	82,534,590	1,201,600	1,011,400	-	1,735,134,220	7,963,480,250
Vermillion	3,099,830	342,380	4,851,780	440,650	-	239,530	28,849,905	535,610,930
Vigo	11,828,490	186,800	36,945,280	284,030	-	-	945,214,490	3,426,662,970
Wabash	5,419,400	5,498,400	4,664,450	1,193,830	-	510,090	160,566,100	1,174,505,840
Warren	870,800	86,300	3,209,962	152,860	-	23,910	10,716,100	461,265,308
Warrick	5,438,680	9,100	5,242,565	1,709,300	-	-	204,091,350	2,720,965,745
Washington	4,948,240	2,910	6,187,317	-	-	-	52,529,700	881,089,413
Wayne	11,316,190	520,180	36,748,953	2,000,000	-	1,491,100	282,658,084	2,489,448,148
Wells	1,137,120	1,905,400	7,823,162	755,600	-	377,000	173,499,800	1,228,374,043
White	2,035,990	192,600	3,651,810	3,480,980	-	170,000	39,080,385	1,590,314,415
Whitley	1,289,010	5,113,700	33,882,480	950,950	-	224,400	116,969,590	1,471,273,090
Totals	\$ 549,442,094	\$ 133,707,318	\$ 2,829,092,636	\$ 84,288,516	\$ 34,077,310	\$ 17,231,435	\$ 25,856,030,859	\$ 300,710,550,900

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2008 by County

continued

County	Personal Property Value Other Than Business Personal Property Value	Veterans' Deductions	Tax Exempt Property Value Deduction	Net Personal Property Value Other Than Business Personal Property Value	Net Land and Improvements and Non Business Personal Property Value	State & Local Assessment of Railroads & Utilities Value	Business Personal & Railroads Business Personal Property Value	Total Value of Railroads, Utilities Business Personal Property
Adams	\$ 2,475,370	\$ -	\$ -	\$ 2,475,370	\$ 1,317,298,530	\$ 30,291,170	\$ 165,575,420	\$ 195,866,590
Allen	15,229,810	2,700	-	15,227,110	14,847,193,660	448,110,480	1,567,542,130	2,015,652,610
Bartholomew	8,328,640	-	-	8,328,640	3,844,162,690	71,225,380	699,562,555	770,787,935
Benton	1,454,100	100	-	1,454,000	553,879,610	13,557,180	32,355,400	45,912,580
Blackford	2,202,060	-	-	2,202,060	385,943,260	14,607,140	63,609,440	78,216,580
Boone	7,533,700	2,740	-	7,530,960	4,375,273,831	65,547,220	161,471,444	227,018,664
Brown	4,089,780	1,800	38,000	4,049,980	1,341,717,210	16,534,750	14,867,610	31,022,360
Carroll	4,151,640	-	-	4,151,640	997,200,715	25,353,780	77,535,168	102,888,948
Cass	3,441,370	-	-	3,441,370	1,240,881,570	50,398,800	139,492,140	189,890,940
Clark	7,541,160	13,840	710	7,526,610	5,122,367,768	120,556,290	377,272,460	497,828,750
Clay	2,886,990	-	-	2,886,990	849,023,665	32,255,670	66,085,300	98,340,970
Clinton	5,609,110	800	-	5,608,310	1,357,012,697	39,170,990	214,057,320	253,228,310
Crawford	2,564,555	550	-	2,564,005	285,379,430	25,385,120	19,976,660	45,361,780
Davies	4,228,790	46,040	-	4,182,750	1,074,535,824	32,956,250	156,683,930	189,640,180
Dearborn	8,094,340	-	-	8,094,340	2,622,777,300	334,986,770	98,498,380	433,485,150
Decatur	4,556,915	7,930	-	4,548,985	1,193,910,917	32,182,760	176,069,250	208,252,010
Dekalb	4,374,420	-	-	4,374,420	1,922,120,870	53,593,940	545,802,880	599,396,820
Delaware	13,621,580	-	4,680	13,616,900	3,629,987,610	126,766,510	344,260,358	471,026,868
Dubois	6,323,250	500	-	6,322,750	1,957,274,255	50,614,970	257,134,907	307,749,877
Elkhart	18,557,650	28,750	-	18,521,150	9,175,153,080	209,638,760	934,797,050	1,144,435,810
Fayette	2,596,540	6,860	50,680	2,539,000	741,907,564	24,733,810	154,666,290	179,400,100
Floyd	4,381,280	-	-	4,381,280	3,515,339,820	104,882,910	229,383,182	334,266,092
Fountain	3,145,060	-	-	3,145,060	690,189,530	19,488,320	78,051,750	97,540,070
Franklin	7,267,540	27,220	-	7,240,320	1,026,983,165	25,107,340	38,440,500	63,547,840
Fulton	4,314,040	2,410	-	4,311,630	921,572,678	33,891,870	88,316,154	122,208,024
Gibson	4,419,320	41,140	-	4,378,180	1,423,238,420	243,478,650	548,941,720	792,420,370
Grant	5,755,633	149,120	4,100	5,602,413	2,220,667,982	68,584,320	402,104,382	470,688,702
Greene	11,771,230	-	300	11,770,930	835,972,221	58,261,030	42,121,280	100,382,510
Hamilton	32,348,760	-	-	32,348,760	22,733,454,362	373,639,270	896,834,583	1,270,473,853
Hancock	14,181,850	-	183,130	13,998,720	3,360,697,625	86,719,260	246,386,680	333,105,940
Harrison	6,700,280	2,120	-	6,698,160	1,755,352,475	43,320,790	129,027,230	172,348,020
Hendricks	14,259,530	-	-	14,259,530	8,186,209,041	156,530,280	446,013,240	602,543,520
Henry	14,026,700	8,610	5,850	14,012,240	1,618,721,810	85,260,180	149,985,070	235,245,250
Howard	13,150,080	7,250	346,980	12,795,850	3,620,597,970	67,613,080	1,388,231,200	1,455,844,280
Huntington	5,096,160	-	-	5,096,160	1,464,009,273	41,055,520	158,176,110	199,231,630
Jackson	2,837,940	24,850	-	2,813,090	1,894,133,720	57,450,200	327,260,440	384,710,640
Jasper	8,068,900	5,240	-	8,063,660	1,703,218,153	395,561,220	148,175,490	543,736,710
Jay	3,150,640	-	-	3,150,640	699,485,340	28,552,070	137,650,370	166,202,440
Jefferson	2,481,900	-	23,400	2,458,500	1,149,721,180	123,940,780	149,171,700	273,112,480
Jennings	3,513,010	1,320	10,000	3,501,690	853,367,500	27,358,460	107,916,717	135,275,177
Johnson	9,156,700	-	-	9,156,700	6,565,084,080	137,783,070	373,895,910	511,678,980
Knox	8,722,310	26,830	110,970	8,584,510	1,234,573,711	134,180,000	175,674,580	309,854,580
Kosciusko	24,183,680	27,710	22,530	24,133,440	5,643,616,779	101,354,160	484,863,840	586,218,000
Lagrange	6,418,218	-	-	6,418,218	2,136,494,690	42,396,940	119,362,490	161,759,430
Lake	13,146,470	-	-	13,146,470	23,323,574,354	720,964,180	2,364,363,590	3,085,327,770
Laporte	11,817,962	1,700	2,670	11,813,592	5,552,952,570	19,500	427,262,110	427,281,610
Lawrence	7,818,590	-	-	7,818,590	1,298,211,830	88,669,830	175,276,170	263,946,000
Madison	21,502,843	-	-	21,502,843	3,912,813,457	95,644,588	387,974,680	483,619,268
Marion	38,978,780	-	19,200	38,959,580	42,644,681,355	1,036,749,260	5,488,724,380	6,525,473,640
Marshall	13,631,560	3,660	-	13,627,900	2,633,311,950	59,697,540	230,129,371	289,826,911
Martin	1,919,780	12,630	-	1,907,150	279,293,652	13,985,090	43,592,250	57,577,340
Miami	7,519,190	62,390	-	7,456,800	1,144,363,769	25,038,380	82,040,590	107,078,970
Monroe	13,153,190	9,890	-	13,143,300	6,765,912,746	114,834,890	440,580,792	555,415,682
Montgomery	6,009,920	-	-	6,009,920	1,666,468,687	40,520,010	449,603,770	490,123,780
Morgan	17,899,170	-	18,300	17,880,870	3,286,717,450	83,853,100	164,672,510	248,525,610
Newton	4,156,330	200	-	4,156,130	714,962,836	25,000,930	64,224,450	89,225,380
Noble	23,980,430	100	5,049,782	18,930,548	2,095,824,108	60,279,160	286,280,823	346,559,983
Ohio	2,356,010	-	-	2,356,010	284,681,076	6,903,440	15,270,240	22,173,680
Orange	3,814,010	-	-	3,814,010	673,137,900	26,460,560	62,425,261	88,885,821
Owen	3,247,800	-	51,270	3,196,530	689,848,520	23,160,930	32,289,730	55,460,660
Parke	2,930,610	-	-	2,930,610	705,020,120	23,827,650	30,433,005	54,260,655
Perry	2,629,080	-	-	2,629,080	581,058,510	15,663,290	119,405,110	135,068,400
Pike	1,574,000	-	-	1,574,000	419,480,815	195,236,830	43,405,900	238,642,730
Porter	15,086,630	-	-	15,086,630	10,121,317,285	332,791,410	952,935,773	1,285,727,183
Posey	5,213,430	730	-	5,212,700	1,398,125,443	99,663,660	558,843,610	658,507,270
Pulaski	4,925,989	-	-	4,925,989	639,527,992	20,554,060	80,684,981	81,239,041
Putnam	4,962,040	5,720	-	4,956,320	1,585,338,155	52,227,230	185,592,880	237,820,110
Randolph	4,039,130	-	-	4,039,130	952,918,764	41,618,380	81,210,320	122,828,700
Ripley	4,136,120	-	-	4,136,120	1,228,402,037	38,389,990	112,910,600	151,300,590
Rush	2,249,280	7,960	-	2,241,320	779,302,715	23,586,010	89,426,030	113,012,040
St Joseph	14,998,276	-	-	14,998,276	10,145,393,288	268,786,830	1,093,263,135	1,362,049,965
Scott	3,173,130	-	65,790	3,107,340	785,616,655	21,519,680	95,867,490	117,387,170
Shelby	8,946,930	-	-	8,946,930	2,112,079,348	54,930,730	309,192,640	364,123,370
Spencer	2,847,730	-	305,970	2,541,760	937,936,725	385,000,370	197,389,100	582,389,470
Starke	2,685,390	-	-	2,685,390	996,526,260	29,374,380	49,459,060	78,833,440
Steuben	11,287,580	-	-	11,287,580	3,124,656,500	48,230,810	180,597,169	228,827,979
Sullivan	2,356,420	-	-	2,356,420	609,299,438	172,496,300	51,894,375	224,390,675
Switzerland	2,541,110	-	155,050	2,386,060	474,819,895	17,898,940	24,191,480	42,090,420
Tippecanoe	14,862,530	30,750	-	14,831,780	7,462,934,760	144,100,070	1,279,403,750	1,423,503,820
Tipton	3,717,560	-	-	3,717,560	774,638,941	24,048,460	62,639,010	86,687,470
Union	10,028,960	-	-	10,028,960	327,014,490	10,284,810	19,470,934	29,755,744
Vanderburgh	175,950,750	9,250	154,003,640	21,937,860	7,985,418,110	188,729,320	888,942,210	1,077,671,530
Vermillion	2,935,460	-	-	2,935,460	538,546,390	185,375,050	160,528,016	345,903,066
Vigo	6,225,660	-	-	6,225,660	3,432,888,630	383,364,910	712,513,950	1,095,878,860
Wabash	4,278,680	2,300	-	4,276,380	1,178,782,220	42,124,380	128,917,240	171,041,620
Warren	1,151,330	-	-	1,151,330	462,416,638	9,658,550	31,994,390	41,652,940
Warrick	4,969,030	2,390	497,290	4,469,350	2,725,435,095	156,384,530	460,490,870	616,875,400
Washington	1,969,630	-	18,600	1,951,030	883,040,443	38,330,870	80,924,060	119,254,930
Wayne	6,932,920	1,910	-	6,931,010	2,496,379,158	53,057,220	332,163,660	385,220,880
Wells	2,230,470	-	-	2,230,470	1,230,604,513	71,532,080	128,490,019	200,022,099
White	6,153,720	3,760	-	6,149,960	1,596,464,375	53,155,920	115,417,890	168,573,810
Whitley	7,992,450	-	377,730	7,614,720	1,478,887,810	42,303,820	239,092,790	281,396,610
Totals	\$ 876,146,591	\$ 591,770	\$ 161,374,372	\$ 714,180,449	\$ 301,424,731,349	\$ 9,940,925,388	\$ 32,725,322,874	\$ 42,666,248,262

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2008 by County

County	Net Value Of															
	Veterans' Deductions	Coal or Oil Shale System Deductions	Urban Dev Econ Revital Deduction	Non-Enterprise Zone Investment Deduction	Enterprise Zone Investment Deduction	Tax Exempt Property Value Deduction	Railroads, Utilities And Business Personal Property	Total Net Value of Taxable Property								
Adams	\$	\$	\$	\$	\$	\$	\$	\$								
Allen		5,100														
Bartholomew																
Benton		2,500														
Blackford																
Boone		12,160														
Brown																
Carroll																
Cass																
Clark		5,500														
Clay																
Clinton																
Crawford																
Daviess																
Dearborn																
Decatur																
Dekalb																
Delaware																
Dubois																
Elkhart																
Fayette																
Floyd																
Fountain																
Franklin																
Fulton																
Gibson		3,660														
Grant																
Greene																
Hamilton																
Hancock																
Harrison		2,030														
Hendricks																
Henry		1,760														
Howard																
Huntington																
Jackson																
Jasper																
Jay																
Jefferson																
Jennings																
Johnson																
Knox																
Kosciusko																
Lagrange																
Lake																
Laporte																
Lawrence																
Madison																
Marion			21,068,710													
Marshall																
Martin																
Miami																
Monroe																
Montgomery																
Morgan																
Newton																
Noble		1,800														
Ohio																
Orange																
Owen																
Parke																
Perry		24,960														
Pike																
Porter																
Posey																
Pulaski																
Putnam																
Randolph																
Ripley																
Rush																
St Joseph																
Scott																
Shelby																
Spencer																
Starke																
Steuben																
Sullivan																
Switzerland																
Tipton		22,440														
Union																
Vanderburgh																
Vermillion																
Vigo																
Wabash																
Warren																
Warrick																
Washington		90														
Wayne																
Wells																
White		7,170														
Whitley																
Totals	\$	\$	\$	\$	\$	\$	\$	\$								

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County	State Fair Board	State Forestry Fund	County General Fund	Property Reassessment Fund	County Debt Service Fund	Cumulative Bridge Fund
Adams	\$ 11,745	\$ 23,490	\$ 5,141,344	\$ 73,406	\$ -	716,441
Allen	128,356	256,713	49,096,317	465,292	7,091,690	-
Bartholomew	35,224	70,449	9,717,559	149,704	1,422,189	1,655,551
Benton	4,750	9,500	1,709,329	77,184	-	253,520
Blackford	3,571	7,141	2,143,780	76,324	-	163,807
Boone	35,152	70,304	3,383,379	202,124	-	878,800
Brown	11,780	22,493	2,501,932	91,102	1,655,272	293,591
Carroll	8,413	16,826	2,954,028	-	-	533,176
Cass	11,115	22,230	6,034,032	150,052	-	343,174
Clark	39,838	79,676	3,211,940	94,615	144,413	-
Clay	7,411	14,823	2,109,440	190,841	-	236,235
Clinton	12,530	25,061	4,988,683	148,799	-	394,709
Crawford	2,552	5,104	1,833,735	193,327	-	-
Davies	9,297	18,593	7,052,644	181,284	-	628,683
Dearborn	24,072	48,144	4,504,492	222,667	-	1,002,001
Decatur	10,625	21,251	2,564,696	158,052	-	709,243
Dekalb	16,486	32,972	5,248,711	239,046	228,742	403,905
Delaware	32,016	64,032	13,722,901	252,127	2,753,385	2,421,218
Dubois	17,381	34,762	4,075,687	178,156	-	758,250
Elkhart	78,371	156,741	20,249,013	284,094	-	989,429
Fayette	7,228	14,456	3,654,760	84,931	518,624	388,516
Floyd	29,014	58,028	4,823,617	217,607	-	482,362
Fountain	5,968	11,936	2,192,515	99,965	-	422,240
Franklin	8,692	17,383	1,092,958	91,261	361,784	530,182
Fulton	8,267	16,534	2,650,590	84,736	-	237,675
Gibson	13,297	26,593	7,720,398	122,995	-	1,052,102
Grant	18,635	37,269	9,401,230	191,006	1,542,025	778,001
Greene	7,181	14,361	3,252,878	162,464	-	309,670
Hamilton	176,793	353,585	25,104,563	464,081	2,673,990	-
Hancock	28,577	57,153	5,436,694	232,185	757,279	1,168,068
Harrison	15,227	30,455	2,291,729	150,371	-	675,717
Hendricks	63,958	127,916	12,391,848	279,816	1,646,917	1,630,927
Henry	14,247	28,494	5,217,969	192,333	1,390,851	406,036
Howard	35,432	70,863	10,009,411	420,750	-	1,031,944
Huntington	12,408	24,816	4,916,596	111,670	-	635,900
Jackson	17,497	34,993	4,297,578	67,799	255,886	437,413
Jasper	17,327	34,655	4,171,526	145,116	-	699,590
Jay	6,515	13,030	2,896,724	87,952	-	488,624
Jefferson	10,703	21,406	4,250,491	113,721	-	858,928
Jennings	7,175	14,350	2,741,781	76,235	684,324	403,599
Johnson	54,282	108,564	8,814,053	257,840	2,096,645	1,017,789
Knox	11,263	22,526	5,611,851	199,920	-	398,433
Kosciusko	48,251	96,502	6,809,435	349,820	-	609,170
Lagrange	17,540	35,081	2,988,444	377,118	120,590	291,609
Lake	195,525	391,050	99,130,104	1,539,758	9,701,644	2,395,179
Laporte	45,200	90,400	21,577,389	384,201	-	1,005,702
Lawrence	11,803	23,607	4,524,090	162,298	243,447	861,653
Madison	33,125	66,249	16,827,356	128,358	111,796	877,805
Marion	357,711	715,422	19,654,314	1,654,413	18,824,539	-
Marshall	22,143	44,285	5,048,517	260,176	-	725,171
Martin	2,651	5,301	1,155,342	71,236	-	102,712
Miami	9,782	19,565	4,465,688	177,307	-	347,277
Monroe	53,970	107,939	12,493,937	418,264	1,888,932	1,436,938
Montgomery	15,820	31,640	4,745,971	116,672	-	494,372
Morgan	27,266	54,532	5,194,210	259,029	-	340,827
Newton	6,299	12,597	3,620,101	92,904	-	220,450
Noble	18,216	36,432	5,273,493	132,065	154,835	-
Ohio	2,431	4,862	599,596	42,850	-	91,170
Orange	5,651	11,301	1,337,801	85,467	-	423,802
Owen	5,911	11,822	1,757,072	100,489	-	356,882
Parke	5,991	11,981	1,952,946	134,789	-	246,365
Perry	4,864	9,729	2,209,011	75,387	234,096	318,613
Pike	5,175	10,349	3,924,955	161,707	-	300,775
Porter	85,523	171,198	26,973,077	351,176	2,146,310	533,064
Posey	16,220	32,439	6,560,805	137,866	-	1,013,721
Pulaski	5,673	11,345	3,218,454	97,851	-	171,594
Putnam	13,844	27,688	2,576,750	173,052	-	972,555
Randolph	8,389	16,778	3,454,081	109,054	-	367,009
Ripley	10,894	21,788	1,850,644	66,727	-	544,708
Rush	6,808	13,615	3,046,366	250,176	-	176,145
St Joseph	80,420	160,839	34,711,092	874,563	7,086,974	874,563
Scott	6,464	12,929	2,266,541	103,429	397,554	80,804
Shelby	18,710	37,421	4,560,671	107,585	-	547,281
Spencer	10,397	20,795	5,005,049	119,570	-	621,245
Starke	8,546	17,093	2,602,392	227,549	-	67,303
Steuben	26,503	53,007	4,260,408	178,897	841,480	198,775
Sullivan	6,615	13,230	4,461,704	181,081	-	340,664
Switzerland	4,129	8,259	1,078,815	59,877	-	243,121
Tippecanoe	62,805	125,610	18,150,699	290,474	-	2,747,727
Tipton	6,802	13,603	2,148,431	79,918	-	449,751
Union	2,813	5,626	1,009,183	48,877	-	122,368
Vanderburgh	66,932	133,868	31,906,882	401,663	-	2,418,326
Vermillion	6,537	13,073	4,703,821	155,242	-	303,130
Vigo	32,124	64,249	18,391,247	678,629	-	1,168,527
Wabash	10,602	21,203	3,443,042	86,139	-	357,807
Warren	3,971	7,942	2,383,975	26,803	-	257,110
Warrick	26,477	52,953	9,654,019	354,124	724,796	287,933
Washington	7,765	15,531	2,901,291	111,625	-	339,730
Wayne	21,973	43,945	11,898,181	302,124	-	1,208,495
Wells	10,929	21,859	3,455,029	157,109	-	-
White	13,896	27,792	4,069,859	105,959	-	903,255
Whitley	12,431	24,861	3,245,970	108,769	484,798	526,751
Totals	\$ 2,560,886	\$ 5,120,880	\$ 834,463,830	\$ 19,953,176	\$ 68,185,806	\$ 55,725,381

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County	County Health Fund	County Welfare Family and Children	Hospital Care for Indigent Fund	County Medical Assist to Wards Fund	Children with Special Health Care Needs Fund	Children's Psychiatric Residential Treatment
Adams	\$ 204,068	\$ 1,566,480	\$ 239,303	\$ 27,894	\$ 44,044	\$ -
Allen	2,454,816	27,420,132	2,615,261	272,757	401,114	930,584
Bartholomew	929,046	3,284,684	453,515	110,077	132,092	127,689
Benton	67,684	499,915	42,154	12,468	11,281	37,998
Blackford	136,134	-	144,168	14,283	26,781	20,532
Boone	584,402	1,076,530	351,520	17,576	30,758	123,032
Brown	361,403	461,149	103,186	1,371	14,394	-
Carroll	92,543	77,821	116,731	4,207	25,239	49,427
Cass	138,937	771,100	583,535	143,105	25,009	-
Clark	164,332	2,923,114	990,971	134,453	343,603	582,631
Clay	193,620	50,026	107,464	926	25,013	88,009
Clinton	144,100	-	192,656	46,989	26,627	36,025
Crawford	102,087	1,286,613	46,577	957	10,209	6,699
Daviess	139,449	1,109,783	47,645	41,835	47,645	54,818
Dearborn	484,451	3,346,022	261,784	24,072	18,054	583,748
Decatur	244,383	1,309,575	251,024	7,969	21,251	71,721
Dekalb	224,621	2,631,568	144,252	24,729	39,154	65,944
Delaware	804,405	13,770,925	1,012,509	48,024	152,076	816,411
Dubois	278,098	1,303,582	126,013	43,453	19,554	63,006
Elkhart	1,645,783	9,747,348	1,058,004	205,723	284,094	-
Fayette	162,635	1,961,553	207,811	18,071	35,238	152,696
Floyd	253,875	4,217,945	573,031	118,057	123,311	134,191
Fountain	185,756	875,813	63,411	4,476	10,444	37,300
Franklin	156,447	246,622	32,593	61,927	52,149	176,003
Fulton	163,272	744,025	224,241	20,667	24,801	191,173
Gibson	405,549	1,625,522	191,140	24,931	31,580	219,396
Grant	156,066	3,153,931	1,460,498	149,078	88,515	256,228
Greene	124,765	957,732	107,711	6,283	27,825	138,229
Hamilton	1,259,648	1,546,936	287,288	22,099	44,198	220,991
Hancock	246,473	1,103,770	150,027	3,572	28,577	7,144
Harrison	424,465	1,871,071	112,302	13,324	41,875	119,916
Hendricks	719,527	1,167,232	143,905	47,968	63,958	31,979
Henry	496,860	1,916,204	445,215	74,796	37,398	-
Howard	482,755	1,186,957	916,791	79,721	88,579	234,734
Huntington	110,119	395,499	296,237	184,566	46,529	-
Jackson	168,404	981,991	328,059	2,187	63,425	137,785
Jasper	136,453	1,284,387	175,439	45,484	15,161	12,995
Jay	166,946	627,881	313,533	32,575	36,647	-
Jefferson	267,579	2,636,990	169,913	13,379	46,826	46,826
Jennings	169,512	709,437	231,397	34,979	25,113	17,041
Johnson	529,250	2,008,437	6,785	74,638	74,638	-
Knox	-	1,564,166	381,538	85,881	19,710	60,539
Kosciusko	566,950	422,197	247,287	18,094	48,251	633,296
Lagrange	206,100	1,808,853	30,696	57,006	15,348	-
Lake	1,828,409	69,229,178	24,362,453	7,087,770	757,659	-
Laporte	1,412,503	2,599,006	2,073,555	141,250	124,300	186,450
Lawrence	134,264	1,714,454	451,483	7,377	47,214	20,656
Madison	699,760	6,894,082	1,478,191	128,358	161,483	629,370
Marion	-	66,802,520	536,566	447,139	1,341,416	1,743,841
Marshall	298,925	3,980,136	268,479	5,536	58,124	238,033
Martin	31,808	225,303	124,248	44,729	20,542	95,423
Miami	151,628	1,777,960	196,872	62,363	46,467	-
Monroe	398,025	5,626,319	398,025	40,477	47,223	-
Montgomery	98,874	2,036,812	185,884	43,505	25,707	69,212
Morgan	381,727	1,370,126	347,644	92,023	92,023	47,716
Newton	114,949	763,701	135,419	325,164	15,746	18,108
Noble	273,238	1,115,722	204,929	40,986	15,939	81,971
Ohio	124,903	54,702	74,760	-	1,823	164,714
Orange	22,603	126,434	92,530	3,532	40,261	-
Owen	91,622	517,220	89,405	2,956	20,689	-
Parke	52,418	235,132	104,087	11,232	35,944	-
Perry	79,045	292,467	119,784	6,688	29,186	608
Pike	66,623	707,630	128,719	48,512	1,294	-
Porter	875,307	5,083,961	1,012,677	10,690	128,284	267,411
Posey	107,454	825,169	162,195	4,055	24,329	-
Pulaski	77,288	469,402	125,505	336,098	14,181	-
Putnam	155,747	427,439	109,023	5,192	48,455	-
Randolph	219,157	1,696,631	190,845	35,652	36,701	191,893
Ripley	179,753	3,058,533	118,474	10,894	28,597	59,918
Rush	139,554	862,003	61,268	11,913	22,975	160,828
St Joseph	954,982	18,888,544	5,719,841	201,049	482,517	713,724
Scott	228,674	602,795	105,853	39,594	57,371	59,795
Shelby	306,384	425,663	32,743	252,591	30,404	67,825
Spencer	183,254	596,551	155,961	6,498	19,495	-
Starke	102,557	584,363	285,237	12,820	42,732	92,943
Steuben	-	2,179,898	72,884	92,762	26,503	106,013
Sullivan	69,456	-	113,279	8,269	23,152	41,343
Switzerland	235,378	122,335	35,100	3,097	22,196	42,327
Tiptecanoe	-	8,596,460	361,130	439,636	102,058	463,188
Tipton	166,637	339,226	53,562	7,652	20,405	-
Union	137,488	360,774	45,009	352	2,110	5,626
Vanderburgh	2,334,655	6,995,572	3,958,024	192,451	292,884	92,041
Vermillion	120,108	617,698	77,621	1,634	22,061	-
Vigo	1,019,951	3,284,725	586,271	36,140	208,809	172,669
Wabash	136,497	1,383,521	496,954	161,676	19,878	113,968
Warren	9,927	55,095	15,387	1,489	7,445	-
Warrick	403,768	1,274,185	330,957	29,786	79,430	-
Washington	246,547	1,156,051	143,657	9,707	29,120	18,442
Wayne	1,161,803	705,871	497,131	38,452	164,795	140,076
Wells	79,238	306,021	177,601	46,450	16,394	-
White	105,959	293,558	5,211	1,737	13,896	41,689
Whitley	212,876	371,368	251,722	31,077	23,308	29,523
Totals	\$ 33,185,492	\$ 335,283,840	\$ 62,659,276	\$ 12,875,784	\$ 7,681,613	\$ 12,663,879

State of Indiana

Property Taxes Charged Payable 2008 by Fund and County

continued

County		Cumulative Capital Development		Other County Funds		Township General Fund		Township Assistance Fund		Township Fire Fighting Fund		Other Township Funds
Adams	\$	318,581	\$	667,993	\$	252,882	\$	125,195	\$	133,010	\$	28,519
Allen		3,353,311		2,069,747		960,307		3,055,923		716,519		1,680,266
Bartholomew		-		228,959		362,251		545,263		372,407		429,420
Benton		97,964		404,919		93,001		30,064		114,481		36,948
Blackford		99,088		659,247		54,678		161,638		56,835		55,464
Boone		619,554		1,722,447		137,499		194,376		404,371		994,023
Brown		166,187		677,802		67,982		44,984		49,588		89,301
Carroll		231,359		42,763		178,147		85,282		263,425		185,321
Cass		282,042		1,101,770		231,052		152,399		424,719		173,366
Clark		896,355		2,728,904		321,593		468,677		235,375		133,084
Clay		177,871		58,364		87,171		104,093		186,340		35,808
Clinton		258,440		261,573		238,172		250,902		311,537		134,099
Crawford		68,271		382,727		65,800		20,821		23,250		-
Daviess		307,950		115,046		177,906		132,117		108,563		46,317
Dearborn		454,361		1,892,669		113,726		63,854		408,107		17,243
Decatur		235,086		932,375		159,565		25,901		249,824		73,507
Dekalb		410,088		206,074		236,068		58,342		248,806		119,946
Delaware		-		-		425,987		1,648,236		738,937		750,998
Dubois		614,856		117,322		142,530		71,214		227,721		44,390
Elkhart		1,361,690		5,781,753		1,013,234		719,245		1,881,599		3,706,193
Fayette		231,302		135,529		164,900		51,233		52,014		-
Floyd		-		1,005,885		46,312		161,392		64,431		56,673
Fountain		140,249		-		84,099		84,141		90,530		50,504
Franklin		176,003		158,620		78,537		51,392		66,960		8,692
Fulton		284,176		255,242		122,831		21,223		314,702		70,967
Gibson		-		-		312,495		174,121		212,360		2,475,163
Grant		468,198		-		265,155		293,250		345,785		60,195
Greene		163,109		509,833		97,892		155,957		272,926		269,618
Hamilton		3,491,656		10,099,283		590,048		460,260		5,495,736		5,610,781
Hancock		585,820		1,071,622		224,777		156,620		2,309,622		2,021,308
Harrison		317,873		1,231,519		135,079		53,604		105,006		209,214
Hendricks		1,471,032		519,658		837,796		244,005		2,851,083		4,672,545
Henry		308,089		772,893		198,884		471,460		471,592		159,543
Howard		1,054,088		4,623,817		657,130		509,411		425,614		702,766
Huntington		-		324,154		159,146		54,720		223,301		200,701
Jackson		391,484		662,680		250,109		44,860		97,330		99,771
Jasper		467,838		651,940		257,642		49,338		271,359		200,384
Jay		185,677		492,695		108,081		124,230		125,664		6,722
Jefferson		199,346		743,869		162,690		153,518		167,633		15,853
Jennings		-		89,689		109,332		78,003		72,437		91,488
Johnson		1,316,341		318,907		300,812		241,381		83,937		17,585
Knox		-		489,946		261,028		218,996		217,827		99,135
Kosciusko		820,268		150,785		376,182		224,452		829,904		999,542
Lagrange		403,429		736,696		149,971		81,835		303,526		233,821
Lake		2,321,857		14,982,091		3,552,808		16,866,875		1,156,882		3,517,665
Laporte		-		1,988,804		352,207		356,813		941,226		584,547
Lawrence		150,494		762,799		124,249		183,713		177,483		145,046
Madison		-		-		367,737		456,103		684,323		719,367
Marion		5,723,375		-		1,659,040		4,683,955		55,219,511		11,698,610
Marshall		495,441		-		367,513		158,407		626,005		616,273
Martin		63,615		-		82,363		40,585		33,301		11,886
Miami		-		475,672		177,169		88,432		157,928		6,011
Monroe		2,246,480		640,888		592,393		766,895		1,599,116		718,248
Montgomery		401,430		1,235,930		78,617		287,255		303,443		370,265
Morgan		610,081		37,491		628,398		179,214		1,334,847		1,348,184
Newton		140,143		555,849		304,426		27,069		270,647		58,340
Noble		655,771		478,167		414,253		112,880		298,140		205,381
Ohio		45,281		72,024		28,525		9,906		23,896		-
Orange		141,267		5,651		85,660		46,952		-		5,416
Owen		114,527		209,844		105,538		25,390		76,676		30,291
Parke		149,766		393,884		143,923		27,413		138,559		211,778
Perry		161,739		-		100,736		9,750		26,514		-
Pike		115,782		214,747		197,172		21,208		72,169		2,774
Porter		2,015,931		3,196,737		1,056,970		961,232		2,091,507		1,741,504
Posey		399,406		255,458		283,480		85,037		607,242		484,871
Pulaski		137,559		375,805		150,664		27,784		221,229		37,114
Pulnam		-		455,128		106,136		100,707		98,261		111,394
Randolph		214,963		543,174		166,490		124,384		184,291		60,943
Ripley		253,289		130,509		118,104		67,834		96,095		66,835
Rush		160,628		129,343		99,774		61,379		196,606		35,774
St Joseph		2,050,699		3,598,775		976,062		1,119,362		2,338,114		6,417,113
Scott		149,487		425,027		91,399		97,191		121,196		15,025
Shelby		381,225		1,061,818		185,537		47,962		295,968		218,217
Spencer		248,238		45,489		250,481		63,091		327,676		78,537
Starke		137,811		-		148,646		44,593		422,155		111,466
Steuben		417,427		255,094		189,114		169,394		578,885		43,538
Sullivan		-		31,420		188,747		145,883		170,896		279,061
Switzerland		81,040		64,522		65,343		43,646		38,498		-
Tippecanoe		1,538,727		1,004,883		309,324		187,166		857,991		904,426
Tipton		149,634		-		130,724		46,919		287,067		120,785
Union		67,513		73,843		26,112		4,863		72,951		-
Vanderburgh		1,556,437		3,776,133		447,666		1,519,004		-		1,695,528
Vermillion		119,291		133,181		191,200		177,132		213,967		64,029
Vigo		686,660		1,401,429		328,344		737,558		216,137		165,860
Wabash		286,246		-		216,020		81,791		385,924		118,117
Warren		92,818		29,781		92,698		44,191		73,218		7,739
Warrick		698,320		1,011,038		293,304		189,026		744,403		504,973
Washington		165,982		353,319		149,139		71,592		217,934		66,507
Wayne		513,610		329,589		290,742		513,443		868,664		119,713
Wells		-		30,056		69,474		141,061		119,503		77,276
White		-		1,087,380		148,375		90,302		281,102		141,375
Whitley		279,691		43,508		307,762		84,153		255,168		358,352
Totals	\$	48,788,915	\$	86,973,994	\$	27,711,033	\$	43,214,429	\$	98,150,006	\$	61,363,339

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County		School General Fund	Pre-School Special Education Fund	School Debt Service Fund	School Pension Debt Service Fund	School Capital Projects Fund	School Transportation Fund
Adams	\$	10,064,472	\$ 30,067	\$ 5,855,821	\$ 587,787	\$ 4,173,226	\$ 2,525,427
Allen		104,365,397	350,109	40,978,056	5,005,954	41,948,291	24,258,360
Bartholomew		25,656,443	87,209	10,679,012	1,681,745	12,750,033	4,364,531
Benton		4,397,006	10,308	1,805,160	136,475	1,552,537	1,147,682
Blackford		3,237,688	8,928	2,214,563	364,326	1,228,403	613,273
Boone		30,106,374	68,922	23,859,455	993,623	8,688,124	5,438,269
Brown		6,124,895	45,352	2,897,836	129,204	2,483,652	2,039,611
Carroll		7,110,146	18,681	3,543,986	415,990	2,815,131	1,783,569
Cass		9,378,867	27,397	5,978,352	894,109	4,411,373	2,340,876
Clark		29,869,012	63,000	26,390,623	799,616	12,433,081	6,153,345
Clay		5,667,878	27,116	4,023,645	401,231	2,865,721	1,758,497
Clinton		9,691,700	25,745	6,995,076	708,395	4,024,200	2,034,690
Crawford		1,994,203	6,961	1,349,780	437,059	896,769	1,196,649
Daviess		7,329,691	19,505	3,574,469	1,074,198	3,382,577	1,743,631
Dearborn		19,242,544	51,987	9,467,512	1,099,992	4,860,985	4,244,999
Decatur		8,044,706	23,368	3,342,841	552,634	3,459,308	1,668,786
Dekalb		13,702,721	39,632	6,977,993	1,670,539	4,973,517	3,518,309
Delaware		30,576,556	85,696	13,310,966	2,111,525	12,419,370	7,642,867
Dubois		15,581,901	53,368	9,331,650	2,057,128	7,101,046	3,238,475
Elkhart		59,945,920	218,575	48,827,604	4,710,103	30,250,113	14,155,533
Fayette		6,272,273	22,588	1,566,713	150,889	2,209,119	1,991,370
Floyd		22,594,839	68,909	16,320,510	1,595,783	10,615,585	4,442,805
Fountain		5,040,348	12,974	2,297,960	117,620	2,079,891	1,111,784
Franklin		6,680,053	19,692	2,832,131	222,746	2,551,117	2,457,423
Fulton		6,910,579	18,165	2,832,176	267,439	2,539,238	1,354,352
Gibson		11,876,172	35,789	4,520,443	1,025,140	4,001,242	3,951,371
Grant		19,722,193	49,164	4,460,099	1,781,273	6,615,537	3,663,184
Greene		6,510,599	18,295	3,766,492	963,738	2,686,065	2,263,252
Hamilton		151,318,863	420,877	83,243,804	4,916,868	49,737,042	20,841,692
Hancock		23,423,552	71,761	19,482,359	1,733,049	10,773,846	4,147,827
Harrison		10,014,120	30,974	4,458,311	1,321,032	2,900,230	2,416,738
Hendricks		53,025,055	130,609	45,985,482	2,571,400	19,963,947	12,197,777
Henry		12,407,694	33,381	5,451,159	985,635	4,806,617	3,917,675
Howard		33,752,056	109,404	13,690,004	1,191,502	15,467,514	5,060,423
Huntington		10,365,177	27,918	3,624,632	611,085	4,362,897	2,791,758
Jackson		13,527,346	42,313	5,534,066	684,154	5,600,000	2,038,263
Jasper		14,616,056	47,382	5,455,180	1,054,284	5,707,169	1,988,645
Jay		5,646,046	17,102	1,961,009	478,037	3,040,868	1,623,045
Jefferson		8,720,025	34,672	3,193,332	1,499,061	4,223,109	2,330,024
Jennings		5,549,035	17,938	2,166,877	330,054	3,481,712	2,741,781
Johnson		45,673,309	131,188	37,897,846	2,414,949	20,408,041	8,141,266
Knox		9,708,131	26,266	4,332,050	701,567	3,809,777	3,176,241
Kosciusko		32,008,595	86,873	9,975,234	1,538,083	12,929,180	4,998,829
Lagrange		12,660,048	35,127	4,105,481	433,965	5,493,978	2,784,608
Lake		162,736,766	353,862	131,400,158	7,738,848	54,517,340	39,837,763
Laporte		35,145,407	91,839	20,841,999	2,166,261	11,659,304	8,011,855
Lawrence		9,538,597	28,025	9,611,161	1,007,816	4,250,309	3,706,975
Madison		29,116,404	73,950	20,162,745	4,596,377	12,764,679	8,151,951
Marion		308,046,341	979,049	168,824,316	15,394,305	142,127,365	70,359,008
Marshall		16,350,677	50,226	7,144,755	897,130	6,253,333	2,922,463
Martin		2,436,003	6,810	709,098	419,140	878,476	1,032,464
Miami		10,124,220	23,635	4,176,886	462,661	2,771,174	1,772,845
Monroe		41,075,891	117,113	13,690,719	1,073,419	10,996,044	5,738,125
Montgomery		14,132,738	43,372	11,093,034	1,042,614	5,119,411	4,219,934
Morgan		20,760,729	54,585	7,676,178	1,342,132	8,290,356	4,230,771
Newton		5,714,365	14,476	1,860,907	517,278	1,857,530	1,599,165
Noble		14,865,774	38,259	7,893,887	783,361	6,510,567	3,600,741
Ohio		1,915,181	4,559	-	-	472,869	311,194
Orange		3,939,350	14,127	1,784,568	353,123	1,517,419	1,328,609
Owen		4,925,139	12,173	3,392,642	352,876	2,314,685	2,105,776
Parke		4,475,423	11,308	2,753,831	75,805	1,839,918	1,168,517
Perry		4,633,951	13,613	2,456,600	558,989	1,978,116	1,118,189
Pike		4,357,037	16,171	1,362,221	585,380	1,902,969	2,133,240
Porter		75,932,516	179,886	38,631,001	5,069,384	27,341,946	14,048,955
Posey		17,946,109	51,304	4,188,321	972,662	5,134,183	2,290,394
Pulaski		4,896,366	12,804	1,785,970	452,658	942,249	1,103,990
Pulnam		11,356,104	33,740	7,461,154	789,288	4,374,269	2,647,645
Randolph		7,226,587	20,547	2,048,503	745,780	2,531,199	2,355,028
Ripley		7,757,879	23,358	3,139,847	102,184	3,236,983	2,591,580
Rush		5,966,973	16,088	1,988,455	-	2,468,419	1,696,391
St Joseph		62,309,440	200,406	39,307,039	4,181,668	29,233,651	16,717,177
Scott		5,486,593	17,033	2,313,914	561,684	2,107,753	1,487,557
Shelby		17,089,411	43,155	7,867,209	1,060,978	5,805,744	3,533,424
Spencer		9,355,559	36,081	3,156,731	1,082,992	3,916,709	2,011,176
Starke		5,270,459	14,762	4,598,568	549,845	2,003,587	1,672,058
Steuben		18,123,062	45,423	7,167,574	1,211,795	5,567,099	3,363,255
Sullivan		6,260,418	22,872	2,280,323	1,234,184	2,754,887	2,244,528
Switzerland		2,735,236	6,710	-	-	794,400	965,772
Tippecanoe		57,750,569	170,862	25,436,591	106,263	23,315,590	8,263,295
Tipton		5,763,518	15,298	1,808,888	288,729	2,419,045	1,464,654
Union		2,264,508	9,846	1,695,216	1,295,763	-	590,741
Vanderburgh		57,522,961	158,996	3,790,659	5,849,169	18,484,720	11,740,184
Vermillion		5,152,189	7,734	3,114,011	2,819,679	1,276,340	321,925
Vigo		24,980,774	84,327	8,187,719	-	14,070,508	4,754,418
Wabash		9,324,427	25,075	2,909,398	464,747	3,970,624	1,797,714
Warren		3,386,157	8,468	1,176,818	13,387	1,386,318	867,907
Warrick		22,349,534	86,049	6,079,682	1,820,264	9,402,492	5,252,289
Washington		6,037,611	16,332	3,875,750	346,461	2,953,970	1,757,708
Wayne		20,664,870	56,188	6,643,288	2,260,843	6,452,604	4,294,987
Wells		9,365,989	22,861	3,513,991	342,407	4,055,988	2,064,300
White		12,135,771	30,155	5,195,414	856,626	3,963,024	2,029,952
Whitley		11,592,858	27,969	5,073,150	735,426	4,757,234	2,127,137
Totals	\$	2,130,804,722	\$ 6,181,669	\$ 1,141,850,636	\$ 129,013,323	\$ 845,464,581	\$ 466,405,061

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County		School Bus Replacement Fund		Other School Funds		Library General Fund		Library Debt Service and Lease Rental Fund		Library Capital Projects Fund		Other Library Funds
Adams	\$	533,926	\$	-	\$	707,372	\$	104,937	\$	-	\$	-
Allen		3,957,353		10,145,285		17,296,023		6,449,908		-		-
Bartholomew		763,269		-		1,934,111		24,150		-		-
Benton		589,659		-		374,506		67,583		42,959		-
Blackford		164,168		-		334,507		-		21,500		-
Boone		1,259,027		-		1,294,965		1,209,018		51,618		-
Brown		269,529		-		145,795		216,979		113,595		-
Carroll		532,142		-		590,024		118,700		21,552		-
Cass		645,683		-		1,029,359		82,657		10,713		-
Clark		1,233,151		-		1,876,379		483,758		216,354		-
Clay		866,956		-		238,241		115,895		-		-
Clinton		756,036		-		1,323,376		171,246		6,673		-
Crawford		117,719		-		101,130		-		31,902		-
Davies		103,673		-		215,983		288,915		33,957		-
Dearborn		733,435		-		1,299,692		612,937		253,188		-
Decatur		118,572		-		463,239		193,524		-		-
Dekalb		716,528		-		1,236,345		-		163,453		-
Delaware		1,229,704		-		4,438,848		-		60,830		-
Dubois		259,951		-		1,205,891		30,766		-		-
Elkhart		2,859,109		-		6,624,840		724,261		613,009		-
Fayette		317,137		-		584,581		-		73,186		-
Floyd		1,135,182		-		1,381,803		-		290,142		-
Fountain		287,743		-		278,686		90,966		33,039		-
Franklin		153,148		-		546,673		-		52,233		-
Fulton		258,049		-		892,730		352,189		108,251		-
Gibson		58,922		-		1,056,577		-		33,512		-
Grant		761,038		-		1,725,988		836,264		6,457		-
Greene		503,796		-		435,898		262,938		20,443		-
Hamilton		6,145,262		2,008,365		5,164,031		4,398,868		912,893		-
Hancock		1,030,771		-		-		-		-		-
Harrison		890,960		-		1,083,051		-		-		-
Hendricks		3,997,631		-		2,240,581		1,880,806		695,770		-
Henry		638,475		-		1,078,802		829,945		41,759		-
Howard		989,195		-		4,096,660		-		-		-
Huntington		545,944		-		1,587,714		-		14,207		-
Jackson		560,651		-		1,068,715		360,973		136,667		-
Jasper		740,378		-		1,023,845		298,854		230,199		-
Jay		3,258		-		599,778		134,242		-		-
Jefferson		388,606		-		878,997		-		44,151		-
Jennings		355,167		-		302,251		-		63,679		-
Johnson		2,265,037		-		3,143,937		2,214,982		354,412		-
Knox		361,620		-		772,790		50,100		125,199		-
Kosciusko		900,979		-		2,049,032		388,241		315,079		-
Lagrange		500,368		-		495,516		-		-		-
Lake		5,600,090		-		27,929,948		2,227,485		744,575		-
Laporte		1,145,917		-		5,569,308		309,904		154,952		-
Lawrence		308,295		-		1,192,201		402,470		-		-
Madison		1,963,226		-		4,751,811		671,666		-		-
Marion		20,887,661		6,843,007		33,308,269		7,161,727		701,376		-
Marshall		832,509		-		1,703,707		387,525		-		-
Martin		82,203		-		62,947		11,237		-		-
Miami		826,714		-		401,773		-		-		-
Monroe		1,099,594		-		3,966,757		1,936,155		445,248		-
Montgomery		785,648		-		1,067,492		906,307		-		-
Morgan		1,303,884		-		777,882		785,237		372,897		-
Newton		454,219		-		687,289		515,995		-		-
Noble		858,174		-		1,277,562		796,399		123,823		-
Ohio		84,788		-		91,474		-		-		-
Orange		296,408		-		205,585		108,395		-		-
Owen		147,263		-		347,277		169,205		93,839		-
Parke		182,674		-		214,279		-		-		-
Perry		295,341		-		541,273		200,255		-		-
Pike		174,644		-		456,661		-		-		-
Porter		2,947,283		-		5,595,995		1,160,950		727,814		-
Posey		366,415		-		1,277,284		177,021		-		-
Pulaski		253,005		-		520,877		325,287		7,573		-
Pulnam		946,521		-		330,915		221,539		133,915		-
Randolph		201,812		-		453,745		-		2,157		-
Ripley		596,896		-		414,432		32,809		38,668		-
Rush		82,057		-		228,434		-		-		-
St. Joseph		3,365,716		733,459		13,769,937		2,816,480		827,786		-
Scott		132,242		-		407,250		-		-		-
Shelby		574,874		-		547,281		-		-		-
Spencer		271,109		-		1,078,442		154,066		69,560		-
Starke		427,348		-		678,573		194,782		101,962		-
Steuben		828,485		-		732,048		403,847		69,916		-
Sullivan		353,447		-		905,405		-		-		-
Switzerland		433,591		-		141,433		-		-		-
Tiptecanoe		2,275,591		613,963		3,597,541		1,694,447		156,894		-
Tipton		201,535		-		655,497		-		109,675		-
Union		201,133		-		250,010		137,488		-		-
Vanderburgh		175,735		108,780		7,188,046		3,347,171		-		744,741
Vermillion		-		-		513,677		373,667		-		-
Vigo		1,754,798		-		4,629,936		-		-		-
Wabash		599,851		-		754,814		182,969		-		-
Warren		347,300		-		140,185		95,320		-		-
Warrick		268,075		-		1,947,704		538,919		222,235		-
Washington		546,378		-		216,551		93,839		-		-
Wayne		669,283		-		2,094,485		147,055		186,575		-
Wells		619,718		-		891,956		323,176		-		-
White		537,825		-		466,220		160,939		116,955		-
Whitley		824,969		-		782,115		244,323		54,287		-
Totals	\$	99,631,149	\$	20,452,858	\$	210,983,552	\$	52,410,658	\$	10,655,260	\$	744,741

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County		Municipal General Fund	Municipal Debt Service And Lease Rental Fund	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund
Adams	\$	3,218,681	\$ -	\$ 35,267	\$ 9,892	\$ 815,108	\$ 486,765
Allen		58,773,249	589,440	2,302,406	2,266,812	750,605	763,477
Bartholomew		16,151,315	1,164,432	205,323	225,011	113,334	94,432
Benton		1,140,685	-	-	-	249,970	-
Blackford		1,725,113	129,058	43,693	58,377	248,773	-
Boone		3,950,172	1,230,895	-	-	1,202,449	1,219,758
Brown		263,323	-	-	-	74,521	-
Carroll		2,240,785	-	-	31,537	69,976	-
Cass		7,792,723	16,623	175,729	121,111	85,078	22,840
Clark		16,905,201	-	1,094,052	336,343	120,769	-
Clay		559,460	174,314	122,966	61,773	331,642	-
Clinton		6,111,644	-	-	-	48,962	-
Crawford		186,419	-	-	-	-	-
Davies		2,612,518	63,739	111,335	135,829	543,927	299,491
Dearborn		6,616,496	-	-	187,264	829,477	112,706
Decatur		2,797,757	312,362	115,081	117,429	2,591	-
Dekalb		4,391,944	274,381	-	-	1,892,827	772,408
Delaware		22,162,276	53,351	2,355,047	1,876,792	684,670	215,949
Dubois		4,452,843	21,557	10,432	91,884	860,616	1,922,171
Elkhart		35,654,388	1,369,158	1,460,463	1,315,662	2,421,151	1,803,197
Fayette		6,585,984	-	357,132	101,755	357,132	-
Floyd		10,982,241	-	339,948	509,153	-	687,588
Fountain		1,031,761	33,782	-	16,749	400,999	78,212
Franklin		723,109	-	-	6,929	183,771	-
Fulton		1,555,972	50,919	37,157	47,135	481,274	-
Gibson		2,508,047	148,570	51,401	39,431	227,978	256,535
Grant		15,232,199	82,247	288,868	341,706	536,651	-
Greene		1,219,866	-	-	34,112	268,657	14,155
Hamilton		51,571,451	4,889,933	-	-	10,136,987	179,998
Hancock		7,576,488	215,804	15,023	146,693	696,462	775,254
Harrison		663,337	-	-	-	-	-
Hendricks		12,247,260	1,697,422	19,957	218,246	2,293,691	-
Henry		7,241,540	46,984	15,967	-	44,707	-
Howard		27,505,532	-	2,798,369	1,798,761	77,149	2,597,913
Huntington		7,243,040	186,740	107,253	117,053	277,319	833,525
Jackson		6,371,712	423,771	-	104,088	288,428	663,664
Jasper		1,978,675	49,253	-	-	227,812	-
Jay		2,714,297	-	52,933	11,813	493,192	167,260
Jefferson		4,119,422	-	-	168,710	-	864,180
Jennings		1,607,729	58,873	-	44,630	203,683	-
Johnson		14,578,694	630,828	-	116,875	674,600	2,368,732
Knox		3,347,596	-	305,725	156,651	754,629	335,872
Kosciusko		8,297,094	210,254	88,232	102,436	1,258,613	1,194,372
Lagrange		1,123,502	-	-	-	660,041	-
Lake		198,060,810	10,736,557	4,507,694	6,955,955	4,019,819	14,050,387
Laporte		22,244,260	503,858	952,417	732,499	610,439	2,585,054
Lawrence		5,326,251	-	344,956	261,911	1,075,621	63,466
Madison		23,214,557	2,777,154	1,084,326	636,021	602,035	-
Marion		19,905,195	2,143,896	523,927	463,836	167,956	134,921
Marshall		4,915,739	134,607	13,663	129,575	1,976,018	816,489
Martin		495,033	-	-	12,616	15,579	26,472
Miami		2,598,902	158,287	275,118	149,808	430,154	-
Monroe		15,344,245	756,909	673,424	471,048	153,634	5,396,450
Montgomery		5,231,852	541,422	25,719	19,784	951,913	722,775
Morgan		4,429,954	-	82,917	70,299	1,300,409	616,028
Newton		685,042	-	-	-	219,245	89,980
Noble		4,289,059	243,119	-	69,962	1,551,019	190,419
Ohio		-	-	-	-	298,762	-
Orange		821,488	26,781	-	-	166,480	-
Owen		575,032	-	-	-	-	-
Parke		305,856	3,996	-	-	74,462	-
Perry		2,045,711	124,062	-	32,039	4,517	-
Pike		629,459	-	-	-	20,180	-
Porter		27,289,734	3,739,932	757,791	475,987	2,838,804	1,533,803
Posey		2,391,907	38,652	70,383	27,816	527,033	-
Pulaski		522,736	-	-	-	136,386	9,957
Pulnam		1,914,139	105,780	30,888	45,697	432,006	-
Randolph		3,784,849	-	29,857	14,986	371,796	104,972
Ripley		1,263,404	-	-	19,114	485,743	4,067
Rush		3,111,892	-	174,906	49,839	349,904	-
St. Joseph		74,625,666	1,810,728	2,558,072	2,196,479	467,485	10,620,715
Scott		1,586,884	-	-	39,967	50,686	201,884
Shelby		5,817,388	-	289,966	259,643	63,735	16,680
Spencer		1,087,624	-	-	-	72,604	30,024
Starke		1,105,966	70,888	-	6,890	263,855	81,355
Steuben		3,280,041	91,277	-	191,396	1,216,821	24,903
Sullivan		1,373,606	-	-	-	-	63,020
Switzerland		240,911	-	-	-	-	-
Tippecanoe		26,865,220	-	20,039	146,112	2,201,480	4,019,011
Tipton		2,719,262	23,015	74,896	49,586	16,344	-
Union		524,196	-	-	-	81,601	-
Vanderburgh		43,993,952	456,849	2,845,375	3,629,963	-	5,715,281
Vermillion		971,714	71,827	19,957	19,957	30,855	-
Vigo		20,941,727	-	753,620	528,824	1,055,805	2,994,212
Wabash		4,704,811	314,393	238,844	1,108,994	4,702	521,758
Warren		313,679	-	-	-	-	26,179
Warrick		3,012,773	-	40,098	46,781	148,004	133,823
Washington		1,897,097	-	71,408	39,782	238,690	52,114
Wayne		11,157,889	357,491	733,474	596,876	2,166,745	2,544,514
Wells		2,284,306	-	-	61,696	293,456	278,247
White		2,865,981	-	135,534	73,082	90,277	18,280
Whitley		1,362,531	97,272	-	117,610	400,723	37,782
Totals	\$	959,684,067	\$ 39,453,443	\$ 29,839,027	\$ 30,673,071	\$ 59,534,003	\$ 72,455,478

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County		Cumulative Capital Development Fund		Other Municipal Funds		Solid Waste District Tax Fund		Fire Protection District Tax Fund		Increment Replacement Fund		Tax Special District Taxes Funds		Other Special District Taxes Funds
Adams	\$	264,799	\$	14,800	\$	525,586	\$	-	\$	-	\$	-	-	-
Allen		85,472		41,806,091		-		-		579,702		-	9,102,262	
Bartholomew		995,147		6,410,001		1,193,230		-		-		-	-	
Benton		29,480		69,944		-		-		-		-	-	
Blackford		93,553		-		-		-		-		-	-	
Boone		531,080		3,398,497		-		-		71,960		-	-	
Brown		9,748		-		138,725		-		-		-	81,412	
Carroll		24,637		49,193		-		-		-		-	-	
Cass		-		22,170		-		-		-		-	530,739	
Clark		544,309		6,562,615		-		1,279,145		722,420		-	1,332,509	
Clay		62,735		692,587		-		12,381		13,986		-	4,879	
Clinton		26,413		91,930		36,025		-		-		-	106,456	
Crawford		4,575		5,005		161,425		217,207		-		-	64,253	
Davies		105,310		88,002		354,433		92,106		-		-	35,257	
Dearborn		88,094		652,355		529,586		-		28,201		-	-	
Decatur		135,341		83,610		232,430		-		50,492		-	-	
Dekalb		325,169		97,013		204,014		-		41,323		-	-	
Delaware		154,740		1,442,532		236,119		-		674,475		-	11,160,543	
Dubois		449,577		265,526		-		44,229		-		-	197,612	
Elkhart		1,962,709		7,034,046		-		-		150,375		-	-	
Fayette		82,985		615,966		-		-		-		-	-	
Floyd		-		179,973		-		1,474,386		-		-	1,085,705	
Fountain		65,867		163,761		126,821		-		-		-	-	
Franklin		64,577		165,173		115,163		-		-		-	-	
Fulton		141,803		368,968		-		-		-		-	475,349	
Gibson		77,585		618,363		995,591		-		-		-	296,982	
Grant		460,676		1,607,807		135,102		-		166,743		-	-	
Greene		40,169		250,014		-		-		-		-	-	
Hamilton		2,658,425		12,468,580		-		-		1,927,902		-	508,279	
Hancock		56,550		264,065		-		-		-		-	-	
Harrison		-		2,109		234,122		184,425		-		-	45,461	
Hendricks		541,310		9,496,260		-		-		185,311		-	-	
Henry		83,649		366,109		-		-		44,989		-	-	
Howard		11,097		847,262		677,628		-		-		-	-	
Huntington		184,869		757,469		159,751		-		-		-	-	
Jackson		377,273		41,971		-		39,468		-		-	-	
Jasper		128,993		70,663		-		-		-		-	-	
Jay		84,606		127,218		-		-		-		-	-	
Jefferson		246,614		112,896		143,155		-		108,081		-	-	
Jennings		80,239		162,139		108,523		-		82,969		-	-	
Johnson		1,146,819		5,338,264		82,203		373,189		565,568		-	6,723,009	
Knox		86,153		2,667,681		-		933,663		-		-	335,942	
Kosciusko		423,370		1,091,816		162,847		-		201,261		-	-	
Lagrange		104,406		553,557		177,596		-		94,225		-	-	
Lake		3,936,857		16,555,507		4,717,037		432,454		1,151,622		-	45,234,624	
Laporte		891,719		840,868		-		-		72,065		-	3,214,538	
Lawrence		184,508		976,309		994,442		-		-		-	-	
Madison		150,067		3,753,577		240,154		19,327		52,113		-	-	
Marion		779,808		505,016		-		17,003,664		7,123,922		-	293,211,941	
Marshall		301,898		971,290		238,033		-		-		-	-	
Martin		21,302		12,822		117,622		-		-		-	-	
Miami		106,262		2,722,218		-		-		10,907		-	-	
Monroe		1,005,999		1,500,841		1,248,044		999,275		894,475		-	1,525,640	
Montgomery		233,812		267,162		-		-		-		-	-	
Morgan		245,623		391,719		-		93,002		-		-	188,935	
Newton		44,412		-		-		-		-		-	-	
Noble		119,780		557,083		216,313		-		196,675		-	-	
Ohio		57,199		-		30,998		-		-		-	-	
Orange		75,264		286,575		211,901		132,498		-		-	83,168	
Owen		32,792		245,103		-		-		-		-	54,019	
Parke		24,613		214,096		-		-		-		-	-	
Perry		67,248		-		-		-		220,112		-	41,347	
Pike		15,112		35,737		-		182,722		-		-	-	
Porter		1,027,123		4,775,971		-		97,167		713,124		-	708,035	
Posey		88,526		370,939		480,504		96,965		-		-	-	
Pulaski		21,726		158,243		-		-		-		-	-	
Putnam		190,262		589,830		-		-		-		-	293,522	
Randolph		116,131		483,863		-		-		-		-	-	
Ripley		142,787		232,924		140,262		-		-		-	-	
Rush		70,715		-		-		-		-		-	-	
St Joseph		1,580,415		757,456		-		-		949,137		-	8,297,554	
Scott		134,079		70,021		88,076		-		22,772		-	-	
Shelby		248,345		3,185,836		159,039		-		68,587		-	-	
Spencer		26,144		200,495		302,824		89,123		-		-	-	
Starke		47,275		161,559		-		-		-		-	204,046	
Steuben		356,213		608,108		298,162		-		9,703		-	-	
Sullivan		27,329		1,920		-		-		-		-	-	
Switzerland		-		16,593		48,005		-		-		-	-	
Tiptecanoe		1,052,673		1,133,738		196,266		-		1,257,827		-	1,980,679	
Tipton		48,696		3,455		107,974		-		-		-	-	
Union		20,184		10,893		-		-		-		-	-	
Vanderburgh		-		2,020,843		-		-		-		-	1,447,657	
Vermillion		14,456		132,741		-		-		-		-	-	
Vigo		532,509		1,144,249		-		1,799,776		-		-	9,934,542	
Wabash		26,249		584,813		-		-		-		-	-	
Warren		24,414		25,686		122,599		-		-		-	-	
Warrick		58,297		249,285		1,512,474		-		-		-	-	
Washington		53,506		205,671		611,513		105,190		-		-	-	
Wayne		471,869		187,584		-		-		281,953		-	5,180,753	
Wells		197,754		105,472		103,828		-		-		-	-	
White		108,905		-		-		-		40,465		-	-	
Whitley		97,377		600,432		-		-		-		-	-	
Totals	\$	28,119,154	\$	154,978,546	\$	18,916,145	\$	25,701,362	\$	18,775,440	\$	403,687,849		

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County	Tax Increment Financing Taxes	Total Fund Amounts and Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC	Plus Fund Amounts Reduced by Circuit Breaker Credit	Total Current Taxes Before Property Tax Credits	Less Real Estate & Other Personal Property Property Tax Replacement Credit
Adams	\$ 71,078	\$ 39,599,407	\$ -	\$ -	\$ 39,599,407	\$ 7,338,099
Allen	10,703,121	485,446,475	-	-	485,446,475	81,146,155
Bartholomew	1,032,501	105,551,310	-	-	105,551,310	19,939,566
Benton	562	15,117,676	-	-	15,117,676	3,561,082
Blackford	202,300	14,511,694	-	-	14,511,694	2,418,576
Boone	3,595,649	98,995,699	-	-	98,995,699	14,606,978
Brown	-	-	-	-	21,647,694	4,764,866
Carroll	489,888	24,720,647	-	-	24,720,647	5,405,976
Cass	503,551	44,647,589	-	-	44,647,589	7,784,861
Clark	13,978,132	135,907,389	-	-	135,907,389	24,241,080
Clay	94,310	21,769,669	-	-	21,769,669	4,929,431
Clinton	-	39,629,473	-	-	39,629,473	7,652,365
Crawford	206,551	11,005,437	-	-	11,005,437	1,833,890
Davies	1,024,214	33,452,145	-	-	33,452,145	6,090,043
Dearborn	668,897	65,049,817	-	-	65,049,817	11,410,072
Decatur	689,227	29,449,344	-	-	29,449,344	5,859,836
DeKalb	7,514,293	59,091,862	-	-	59,091,862	9,594,048
Delaware	6,491,909	159,218,772	-	-	159,218,772	26,924,723
Dubois	929,716	56,222,695	-	-	56,222,695	10,470,563
Elkhart	9,405,925	280,668,453	-	-	280,668,453	47,600,834
Fayette	-	29,130,305	-	-	29,130,305	5,179,803
Floyd	3,913,815	89,982,100	-	-	89,982,100	17,291,260
Fountain	543,980	18,172,289	-	-	18,172,289	3,810,806
Franklin	-	20,142,143	-	-	20,142,143	4,977,442
Fulton	-	24,126,868	-	-	24,126,868	5,049,156
Gibson	5,009,378	51,396,669	-	-	51,396,669	7,385,517
Grant	6,558,188	83,696,448	-	-	83,696,448	14,228,706
Greene	536,884	26,435,808	-	-	26,435,808	4,865,683
Hamilton	29,815,206	501,167,261	-	-	501,167,261	85,838,928
Hancock	1,674,096	87,672,886	-	-	87,672,886	15,498,323
Harrison	-	32,043,618	-	-	32,043,618	7,546,719
Hendricks	15,089,938	213,390,523	-	-	213,390,523	32,495,910
Henry	825,885	51,163,835	-	-	51,163,835	9,023,231
Howard	-	133,201,231	-	-	133,201,231	21,271,945
Huntington	1,877,198	43,371,912	-	-	43,371,912	8,733,011
Jackson	-	46,202,776	-	-	46,202,776	9,584,743
Jasper	753,465	43,007,488	-	-	43,007,488	8,226,012
Jay	559,471	23,427,670	-	-	23,427,670	4,307,916
Jefferson	1,051,589	38,006,296	-	-	38,006,296	6,148,173
Jennings	1,637,753	24,550,923	-	-	24,550,923	4,151,069
Johnson	5,846,096	178,343,877	-	-	178,343,877	29,341,850
Knox	979,212	42,609,625	-	-	42,609,625	7,663,645
Kosciusko	2,060,957	93,531,762	-	-	93,531,762	20,772,442
Lagrange	1,797,030	38,877,110	-	-	38,877,110	8,952,076
Lake	62,148,675	1,064,611,737	-	288,509	1,064,900,246	147,857,642
Laporte	6,178,877	157,786,892	-	-	157,786,892	31,085,651
Lawrence	841,170	49,860,613	-	-	49,860,613	8,220,359
Madison	4,647,490	-	-	-	149,693,094	24,451,011
Marion	83,903,775	1,491,562,655	11,228,811	-	1,502,791,467	236,025,707
Marshall	1,982,061	61,234,867	-	-	61,234,867	12,772,948
Martin	-	8,450,868	-	-	8,450,868	1,675,647
Miami	310,254	35,481,937	-	-	35,481,937	7,375,629
Monroe	8,219,473	147,802,588	-	-	147,802,588	29,444,389
Montgomery	1,310,829	58,257,227	-	-	58,257,227	8,780,856
Morgan	1,640,369	67,699,244	-	-	67,699,244	14,965,164
Newton	-	20,941,817	-	-	20,941,817	4,524,099
Noble	2,456,834	56,151,227	-	-	56,151,227	10,481,526
Ohio	-	4,608,469	-	-	4,608,469	1,411,083
Orange	902,273	14,688,339	-	-	14,688,339	3,063,797
Owen	-	18,284,153	-	-	18,284,153	3,321,461
Parke	91,762	15,292,750	-	-	15,292,750	3,303,186
Perry	1,894,036	19,903,626	-	-	19,903,626	3,452,504
Pike	-	17,851,123	-	-	17,851,123	2,606,431
Porter	12,164,628	279,458,604	-	-	276,460,385	48,737,400
Posey	188,689	47,745,411	-	-	47,684,853	9,033,039
Pulaski	-	16,627,173	-	-	16,627,173	3,650,240
Putnam	787,918	38,066,502	-	-	38,066,502	7,641,495
Randolph	331,761	28,444,005	-	-	28,444,005	5,910,293
Ripley	-	26,906,533	-	-	26,906,533	5,917,834
Rush	339,276	21,978,703	-	-	21,978,703	4,818,908
St Joseph	43,789,938	410,367,836	-	-	410,367,836	56,005,813
Scott	1,396,982	20,966,503	-	-	20,966,503	3,800,469
Shelby	2,200,203	57,409,501	-	-	57,409,501	11,085,592
Spencer	1,587,564	32,281,154	-	-	32,281,154	4,755,183
Starke	8,151	22,370,137	-	-	22,370,137	4,114,513
Steuben	186,885	53,466,555	-	-	53,466,555	12,447,224
Sullivan	18,925	23,615,662	-	-	23,615,662	3,768,346
Switzerland	-	7,530,334	-	-	7,530,334	1,883,437
Tiptecanoe	15,684,625	213,881,579	-	-	213,881,579	36,651,458
Tipton	-	19,791,182	-	-	19,791,182	4,298,408
Union	-	9,067,087	-	-	9,067,087	1,690,216
Vanderburgh	11,462,949	238,472,113	-	-	238,472,113	45,058,146
Vermillion	36,744	21,797,198	-	-	21,797,198	3,019,519
Vigo	4,621,508	131,948,582	-	-	131,948,582	22,335,382
Wabash	-	34,853,570	-	-	34,853,570	7,683,883
Warren	-	11,044,006	-	-	11,044,006	2,619,888
Warrick	325,855	70,154,126	-	-	70,154,126	14,034,116
Washington	19,584	25,143,094	-	-	25,143,094	4,629,069
Wayne	2,543,728	88,511,659	-	-	88,511,659	16,659,760
Wells	-	29,233,147	-	-	29,233,147	6,623,904
White	312,501	36,469,253	-	-	36,469,253	8,466,214
Whitley	1,545,474	37,130,756	-	-	37,130,756	7,982,221
Totals	\$ 414,213,730	\$ 9,018,909,071	\$ 11,228,811	\$ 288,509	\$ 9,198,708,402	\$ 1,566,078,771

State of Indiana
Property Taxes Charged Payable 2008 by Fund and County

continued

County	Less Business Personal Property Tax Replacement Credit	Less Local Option Income Tax Property Tax Replacement Credit	Less State Homestead Credit	Less HEA 1001-2008 State Homestead Credit	Less County Option Income Tax Homestead Credit	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 516,762	\$ -	\$ 2,356,723	\$ 2,584,480	\$ -	\$ 723,759
Allen	4,723,757	-	36,262,405	38,373,787	13,994,781	-
Bartholomew	1,770,335	-	7,082,691	7,419,548	-	-
Benton	150,398	1,393,549	571,428	706,085	-	57,160
Blackford	231,651	-	785,153	852,343	-	215,272
Boone	547,341	-	4,017,812	4,281,624	-	-
Brown	67,113	-	831,965	1,041,857	-	-
Carroll	226,404	-	1,424,585	1,546,308	-	-
Cass	558,700	-	2,346,069	2,809,786	-	1,537,174
Clark	1,378,439	-	9,317,053	10,403,940	-	4,624,729
Clay	261,160	-	1,688,081	1,828,225	-	-
Clinton	631,636	-	2,390,254	2,202,943	-	1,299,374
Crawford	127,628	-	549,116	621,190	-	-
Davies	358,789	-	1,897,178	2,080,536	-	1,023,291
Dearborn	1,659,066	-	3,810,641	3,905,515	-	-
Decatur	482,561	-	1,681,104	1,734,517	-	354,659
Dekalb	905,074	-	3,226,138	3,222,142	-	1,855,714
Delaware	1,446,633	-	10,355,789	10,610,669	-	4,458,590
Dubois	856,688	-	3,080,745	3,196,177	-	-
Elkhart	2,914,957	-	16,147,556	16,898,890	-	-
Fayette	555,745	-	1,906,266	1,505,763	-	456,595
Floyd	885,448	-	7,672,229	7,442,923	-	1,628,702
Fountain	229,563	-	911,040	972,664	-	277,033
Franklin	190,881	-	1,522,467	1,645,805	-	-
Fulton	374,722	-	1,265,838	1,274,405	-	784,496
Gibson	1,414,334	-	2,174,504	2,453,331	-	-
Grant	1,194,406	-	4,201,861	4,913,881	-	3,020,836
Greene	278,723	-	1,536,294	1,615,339	-	-
Hamilton	3,170,290	-	31,241,301	31,119,176	-	-
Hancock	755,778	-	5,928,859	5,876,637	-	-
Harrison	402,117	-	2,271,628	2,451,517	-	-
Hendricks	1,406,357	-	12,385,368	11,760,241	-	6,089,749
Henry	636,289	-	3,178,332	3,393,118	-	1,890,562
Howard	3,058,426	-	5,840,727	6,537,093	-	-
Huntington	509,757	-	3,467,340	3,799,150	-	-
Jackson	919,323	-	2,454,308	2,513,520	-	1,744,836
Jasper	1,661,953	6,697,167	1,547,974	2,029,707	-	-
Jay	446,762	29	1,085,756	754,532	-	713,379
Jefferson	728,505	-	2,423,237	2,716,287	-	-
Jennings	241,739	-	1,379,581	1,539,358	-	-
Johnson	1,257,386	-	10,115,328	11,767,456	-	-
Knox	717,451	-	2,385,714	2,757,448	-	-
Kosciusko	1,405,463	-	4,577,174	4,754,963	-	-
Lagrange	436,135	-	2,234,866	2,318,171	-	892,173
Lake	10,210,038	-	75,959,512	82,563,692	-	-
Laporte	1,130,336	-	11,955,614	11,832,632	-	-
Lawrence	662,383	-	3,253,284	3,365,172	-	-
Madison	1,229,081	-	10,382,276	11,778,070	-	6,678,492
Marion	16,086,215	-	94,482,904	99,838,760	21,184,530	-
Marshall	700,775	-	3,632,831	3,574,336	-	-
Martin	184,747	-	444,700	457,084	-	-
Miami	359,843	-	2,043,772	2,408,355	458,245	1,018,368
Monroe	1,187,429	-	8,892,392	9,525,753	1,993,803	-
Montgomery	1,146,318	1,353,072	2,090,739	2,443,545	-	676,402
Morgan	623,012	13,081,442	3,794,403	5,394,826	-	933,825
Newton	260,079	-	1,208,589	1,195,996	-	-
Noble	824,522	-	3,023,170	3,188,936	-	1,836,598
Ohio	63,745	-	373,021	422,333	-	-
Orange	230,411	-	692,555	767,519	-	-
Owen	141,909	-	974,846	953,929	-	-
Parke	144,678	579,708	706,133	852,616	-	535,037
Perry	244,509	-	1,019,151	1,125,202	114,256	181,040
Pike	760,245	-	698,328	817,030	-	-
Porter	3,534,783	-	19,473,265	19,472,371	-	6,155,344
Posey	2,828,914	-	2,295,482	1,773,787	514,682	-
Pulaski	241,855	2,163,068	592,583	518,484	-	397,091
Pulnam	611,730	-	2,050,460	2,415,667	-	1,385,340
Randolph	380,234	-	1,671,921	1,911,296	-	-
Ripley	398,899	-	1,964,504	1,869,380	-	979,152
Rush	271,612	-	1,280,662	1,486,298	-	651,648
St Joseph	2,961,308	-	29,235,387	33,215,333	12,175,952	-
Scott	274,143	-	1,044,984	1,125,494	-	530,279
Shelby	871,781	-	2,926,411	2,878,933	-	-
Spencer	1,554,301	-	1,133,131	1,258,702	254,065	-
Starke	186,931	-	1,042,280	1,379,507	-	182,400
Steuben	539,920	-	2,419,206	2,502,683	-	236,567
Sullivan	775,066	-	908,202	1,065,273	-	-
Switzerland	101,868	-	392,606	407,653	-	-
Tiptecanoe	3,618,819	-	11,136,218	11,931,454	2,496,904	2,903,683
Tipton	248,554	-	1,421,638	1,546,001	-	251,591
Union	78,513	-	447,418	465,643	-	-
Vanderburgh	3,108,537	-	16,851,782	19,097,408	5,119,769	-
Vermillion	867,184	-	836,555	919,165	-	-
Vigo	2,256,059	-	9,323,232	9,792,628	-	-
Wabash	550,679	2,765,939	2,355,815	1,623,136	-	1,407,903
Warren	118,067	366,769	532,102	584,151	-	104,720
Warrick	2,031,716	-	5,174,360	4,907,946	-	-
Washington	256,626	-	1,557,957	1,593,900	-	994,271
Wayne	1,207,679	-	6,197,663	6,816,166	-	-
Wells	479,788	-	1,863,752	1,998,559	-	967,714
White	559,407	-	1,682,248	1,775,707	-	290,259
Whitley	517,665	-	2,676,674	2,693,632	-	224,066
Totals	\$ 110,337,756	\$ 28,400,744	\$ 579,647,193	\$ 615,765,190	\$ 58,306,987	\$ 63,171,872

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State of Indiana Property Taxes Charged Payable 2008 by Fund and County

County	Less Local Option Income Tax Homestead Credit	Less Local Option Income Tax Residential Property Tax Replacement Credit	Less Circuit Breaker Credit	Net Current Taxes Charged	Delinquent Taxes and Penalties Charged	Total Current and Delinquent Taxes and Penalties Charged
Adams	\$ -	\$ -	\$ -	26,079,584	\$ 1,188,901	\$ 40,788,308
Allen	-	-	-	310,945,589	24,215,888	509,662,363
Bartholomew	-	-	-	69,339,171	6,293,281	111,844,591
Benton	-	-	-	8,677,974	573,886	15,691,562
Blackford	-	-	-	10,008,699	2,194,412	16,706,106
Boone	-	-	-	75,541,943	5,188,876	104,184,575
Brown	1,447,239	-	-	13,494,653	3,017,590	24,665,283
Carroll	-	-	-	16,117,374	1,279,482	26,000,129
Cass	-	-	-	29,610,999	3,904,104	48,551,692
Clark	-	-	-	85,942,148	9,935,709	145,843,097
Clay	-	-	-	13,062,771	1,490,054	23,259,723
Clinton	-	-	-	25,452,901	3,473,692	43,103,164
Crawford	-	-	-	7,873,513	1,543,288	12,546,725
Davess	-	-	-	22,002,309	1,057,368	34,509,513
Dearborn	-	-	-	44,264,522	5,182,387	70,232,204
Decatur	-	-	-	19,336,669	1,548,409	30,997,753
Dekalb	-	-	-	40,288,746	6,653,790	65,745,652
Delaware	-	-	-	105,422,368	12,046,782	171,265,555
Dubois	-	-	-	38,616,522	1,290,336	57,513,032
Elkhart	-	-	-	197,106,216	13,675,731	294,344,183
Fayette	-	3,380,393	-	16,145,740	2,230,211	31,360,516
Floyd	-	-	-	55,061,537	5,594,988	95,577,088
Fountain	-	-	-	11,971,183	768,303	18,940,591
Franklin	-	-	-	11,805,547	1,412,669	21,554,811
Fulton	-	-	-	15,378,251	1,546,826	25,673,694
Gibson	-	-	-	37,968,982	2,573,970	53,970,639
Grant	-	-	-	56,136,758	10,866,683	94,563,131
Greene	-	-	-	18,119,569	1,880,234	28,316,042
Hamilton	-	-	-	349,797,566	15,621,095	516,788,355
Hancock	-	-	-	59,613,289	2,920,294	90,593,180
Harrison	-	-	-	19,371,637	2,469,777	34,513,395
Hendricks	-	-	-	149,252,898	7,750,125	221,140,648
Henry	-	-	-	33,042,302	4,474,603	55,638,438
Howard	7,978,934	-	-	88,514,106	17,006,742	150,207,973
Huntington	-	-	-	26,862,654	1,999,740	45,371,652
Jackson	-	-	-	28,986,045	3,008,578	49,211,353
Jasper	-	-	-	22,844,674	1,682,649	44,690,137
Jay	-	1,398,719	-	14,720,577	1,505,841	24,933,511
Jefferson	-	-	-	25,990,095	2,692,925	40,699,222
Jennings	-	-	-	17,239,177	1,599,623	26,150,547
Johnson	-	-	-	125,861,858	8,297,201	186,641,078
Knox	-	-	-	29,085,366	3,427,666	46,037,291
Kosciusko	-	-	-	62,021,720	4,795,425	98,327,188
Lagrange	-	-	-	24,043,690	1,691,409	40,568,519
Lake	-	-	288,509	748,020,853	309,028,998	1,385,861,631
Laporte	-	-	-	101,782,660	7,513,559	165,300,451
Lawrence	-	-	-	34,359,415	2,975,474	52,836,087
Madison	-	-	-	95,174,162	18,520,235	169,255,624
Marion	-	-	-	1,035,173,350	90,476,041	1,610,866,635
Marshall	-	-	-	40,553,975	2,971,666	64,206,532
Martin	-	-	-	5,688,690	520,380	8,971,248
Miami	-	-	-	21,817,727	2,596,912	38,078,849
Monroe	-	-	-	96,758,823	5,879,360	153,681,948
Montgomery	5,422,909	-	-	36,343,385	3,794,134	62,051,361
Morgan	-	-	-	28,906,569	4,351,309	72,050,553
Newton	-	-	-	13,753,054	904,243	21,846,060
Noble	-	-	-	36,796,476	3,575,909	59,727,136
Ohio	-	-	-	2,338,287	166,613	4,775,081
Orange	-	-	-	9,934,057	767,489	15,455,828
Owen	-	-	-	12,892,008	1,531,428	19,815,581
Parke	-	-	-	9,171,392	1,194,687	16,487,438
Perry	-	-	-	13,766,964	956,667	20,860,293
Pike	-	-	-	12,969,089	598,651	18,449,774
Porter	-	-	-	179,087,223	18,229,452	297,688,056
Posey	-	-	-	31,238,949	1,014,451	48,759,862
Pulaski	-	-	-	9,063,851	1,009,333	17,636,506
Putnam	-	-	-	23,961,810	2,803,608	40,870,109
Randolph	-	-	-	18,570,261	1,737,295	30,181,300
Ripley	-	-	-	15,776,765	1,653,575	28,560,108
Rush	-	-	-	13,469,374	800,150	22,778,853
St Joseph	-	-	-	276,754,043	46,045,217	465,092,686
Scott	-	-	-	14,191,134	2,139,360	23,105,863
Shelby	-	-	-	39,646,783	3,335,680	60,745,180
Spencer	-	-	-	23,325,771	1,164,094	33,445,248
Starke	-	-	-	15,464,506	2,320,976	24,691,112
Steuben	-	-	-	35,318,956	4,601,105	58,067,660
Sullivan	-	-	-	17,098,775	1,193,481	24,809,143
Switzerland	-	-	-	4,744,770	403,421	7,933,755
Tippecanoe	-	-	-	145,143,044	6,599,350	220,480,929
Tipton	-	-	-	12,024,990	834,963	20,626,145
Union	-	-	-	6,385,297	630,970	9,698,057
Vanderburgh	-	-	-	149,236,472	10,717,006	249,189,119
Vermillion	-	-	-	16,154,774	1,264,817	23,062,015
Vigo	-	-	-	88,241,281	13,428,934	145,377,516
Wabash	2,762,216	-	-	15,704,000	1,413,833	36,267,403
Warren	-	-	-	6,718,308	376,283	11,420,289
Warrick	-	-	-	44,005,988	4,737,101	74,891,227
Washington	-	-	-	16,111,271	1,939,884	27,082,978
Wayne	-	-	-	57,630,391	6,503,371	95,015,030
Wells	970,788	-	-	16,328,642	1,000,674	30,233,821
White	-	-	-	23,695,418	3,575,431	40,044,684
Whitley	-	-	-	23,036,499	1,133,750	38,264,507
Totals	\$ 18,582,086	\$ 4,779,111	\$ 288,509	\$ 6,153,350,182	\$ 814,502,859	\$ 10,055,523,480

State of Indiana

Property and Excise Taxes Collected in 2008 by County

County	Property Taxes Paid by Taxpayers	Property Tax Replacement Credit Paid by State	Homestead Credit Paid by State and County	Total Property Taxes Collected	License Excise Tax Collected	Total Excise, and Property Tax Collected
Adams	\$ 25,673,755	\$ 7,845,266	\$ 5,663,644	\$ 39,182,665	\$ 2,664,342	\$ 41,761,561
Allen	320,558,177	87,027,379	88,940,437	496,525,993	36,507,558	511,952,352
Bartholomew	71,151,565	21,763,988	14,548,026	107,463,579	8,679,475	114,352,547
Benton	8,619,244	5,081,182	1,334,709	15,035,134	907,755	15,934,887
Blackford	10,703,264	2,662,210	1,858,501	15,223,974	1,239,594	16,166,669
Boone	74,904,261	14,941,638	8,294,233	98,140,132	7,988,895	104,354,498
Brown	12,464,756	4,479,119	3,205,449	20,149,323	1,688,609	21,516,879
Carroll	16,008,632	5,632,125	2,990,404	24,631,160	2,302,604	26,918,487
Cass	30,617,826	8,361,002	6,742,289	45,721,116	3,753,672	48,804,269
Clark	81,052,490	25,479,786	24,492,936	131,025,212	10,659,203	136,888,845
Clay	13,346,519	5,213,542	3,529,191	22,089,252	2,615,159	24,111,353
Clinton	23,295,007	8,235,233	5,902,907	37,433,148	3,206,331	40,550,672
Crawford	7,842,727	1,952,207	1,176,632	10,971,566	875,694	11,719,823
Daviess	21,633,905	6,407,719	5,022,205	33,063,829	2,657,683	35,651,312
Dearborn	42,203,725	12,492,175	7,740,046	62,435,947	5,262,204	66,019,105
Decatur	19,523,011	6,453,340	3,782,238	29,758,589	2,651,063	31,107,902
Dekalb	40,749,906	10,606,990	8,345,784	59,702,680	4,271,233	62,576,634
Delaware	102,690,958	28,409,789	25,690,265	156,791,012	10,622,171	165,137,923
Dubois	38,625,333	11,328,961	6,281,603	56,235,897	4,931,972	60,751,896
Elkhart	193,692,298	50,713,977	33,153,857	277,560,133	18,045,275	288,959,911
Fayette	16,575,902	5,722,319	7,258,000	29,556,221	2,074,599	31,559,333
Floyd	53,693,745	18,038,968	16,781,171	88,513,884	7,871,528	96,147,496
Fountain	11,794,788	4,041,241	2,187,100	18,023,129	1,616,658	19,637,552
Franklin	11,965,010	5,185,935	3,171,709	20,322,654	2,370,621	22,620,757
Fulton	15,630,197	5,475,934	3,328,207	24,434,338	2,227,991	26,519,309
Gibson	38,818,565	9,076,749	4,656,800	52,552,114	3,683,351	55,484,716
Grant	52,774,616	15,286,819	12,192,965	80,254,400	6,304,072	85,547,247
Greene	17,861,592	5,157,252	3,170,065	26,188,909	3,150,581	29,250,231
Hamilton	344,272,646	89,107,014	62,326,138	495,705,797	45,018,948	534,637,808
Hancock	58,758,176	16,206,982	11,820,623	86,785,782	9,129,734	95,906,949
Harrison	20,488,878	8,033,393	4,772,165	33,294,436	3,975,809	36,528,185
Hendricks	148,061,308	33,740,648	30,291,710	212,093,666	19,138,451	227,741,709
Henry	32,893,871	9,511,934	8,456,637	50,862,443	5,140,351	55,920,706
Howard	87,012,162	24,424,126	20,369,176	131,805,464	10,865,253	142,022,106
Huntington	26,736,549	9,417,601	7,255,747	43,409,897	3,664,994	44,715,710
Jackson	29,142,629	10,638,525	6,734,359	46,515,513	3,666,759	48,653,500
Jasper	24,296,049	16,551,305	3,594,615	44,441,969	2,563,913	46,937,126
Jay	14,935,506	6,256,074	2,573,515	23,765,095	1,798,941	24,911,042
Jefferson	26,754,567	6,868,965	5,155,211	38,778,742	2,991,767	41,701,052
Jennings	17,203,884	4,405,887	2,943,377	24,553,148	2,319,016	26,864,077
Johnson	120,556,970	30,843,249	21,951,762	173,351,981	16,885,628	188,445,218
Knox	30,003,081	8,394,051	5,180,366	43,577,498	3,603,830	47,018,592
Kosciusko	61,694,761	22,252,403	9,353,966	93,501,130	8,601,724	101,728,164
Lagrange	23,829,868	9,406,740	5,503,657	38,740,265	2,652,285	40,964,619
Lake	711,935,307	158,680,435	159,200,481	1,029,816,224	49,909,910	1,057,096,915
Laporte	102,414,845	31,689,626	23,693,399	157,797,870	11,765,964	169,563,834
Lawrence	34,136,512	8,933,179	6,717,900	49,787,591	4,722,428	54,031,416
Madison	97,202,343	25,795,672	29,172,751	152,170,765	13,600,614	161,357,109
Marion	1,021,666,362	252,952,209	215,797,116	1,490,415,686	89,179,708	1,536,291,311
Marshall	40,540,043	13,541,061	7,233,262	61,314,367	4,771,042	64,192,243
Martin	5,668,013	1,864,313	906,103	8,438,429	971,218	9,380,008
Miami	21,365,257	7,578,651	5,990,932	34,934,840	3,503,375	38,102,344
Monroe	95,061,610	30,419,943	20,609,040	146,090,593	12,275,491	158,080,097
Montgomery	36,106,613	11,487,679	10,691,080	58,285,372	3,832,186	61,353,222
Morgan	29,547,546	28,715,138	10,137,004	68,399,687	8,177,522	76,557,938
Newton	13,730,770	4,776,134	2,409,211	20,916,116	1,702,428	22,603,178
Noble	35,620,178	11,273,581	8,091,432	54,985,191	4,282,268	58,371,419
Ohio	2,467,876	1,473,853	797,503	4,739,232	606,786	5,341,373
Orange	10,032,097	3,360,408	1,487,595	14,880,099	1,934,843	16,393,036
Owen	12,643,508	3,468,808	1,940,332	18,052,648	1,966,344	19,981,958
Parke	9,496,142	4,033,676	2,113,421	15,643,239	1,592,947	17,190,950
Perry	13,371,666	3,627,315	2,451,558	19,450,539	1,756,800	21,130,791
Pike	13,109,711	3,387,624	1,524,104	18,021,440	1,251,564	19,214,264
Porter	182,661,131	52,832,601	45,166,753	280,660,485	21,204,729	294,477,072
Posey	30,084,131	11,882,752	4,574,512	46,541,394	3,265,530	49,008,653
Pulaski	9,463,682	6,051,302	1,512,276	17,027,260	1,454,591	18,476,005
Putnam	23,689,798	8,154,826	5,926,681	37,771,304	2,935,905	40,682,228
Randolph	18,030,683	6,254,536	3,563,086	27,848,306	2,459,225	29,991,758
Ripley	16,076,374	6,330,585	4,840,356	27,247,316	2,826,264	29,987,373
Rush	13,274,794	5,095,326	3,411,704	21,781,824	1,719,822	23,271,428
St Joseph	278,043,819	59,682,930	75,013,451	412,740,200	25,696,654	420,796,800
Scott	14,150,934	4,045,262	2,729,615	20,925,811	2,014,452	22,933,484
Shelby	38,055,817	11,895,616	5,839,203	55,790,637	4,612,886	58,577,994
Spencer	23,432,733	6,303,301	2,680,781	32,416,815	2,318,082	34,696,110
Starke	15,319,988	4,295,226	2,608,261	22,223,475	2,407,998	24,554,419
Steuben	34,621,898	13,020,698	5,182,479	52,825,074	3,982,835	56,458,699
Sullivan	17,191,696	4,533,905	1,985,613	23,711,214	2,015,960	25,662,745
Switzerland	4,256,234	2,045,218	808,747	7,110,198	842,773	7,938,049
Tippecanoe	139,048,637	40,512,188	28,509,503	208,070,328	15,345,158	220,956,299
Tipton	11,569,757	4,539,208	3,221,782	19,330,747	2,194,253	21,490,917
Union	6,469,889	1,769,769	909,574	9,149,232	737,043	9,853,635
Vanderburgh	153,899,441	48,989,999	41,217,675	244,107,114	18,420,780	247,918,088
Vermillion	16,122,593	3,913,190	1,772,710	21,808,493	1,717,521	23,094,524
Vigo	87,553,725	24,548,256	19,201,812	131,303,794	9,393,704	138,939,819
Wabash	15,821,287	11,039,901	8,182,024	35,043,212	3,357,478	38,272,652
Warren	6,653,188	3,101,725	1,224,615	10,979,528	997,528	11,904,091
Warrick	44,902,042	16,110,954	10,123,113	71,136,108	7,398,883	78,344,064
Washington	16,160,849	4,981,729	4,227,181	25,369,759	2,537,607	27,120,004
Wayne	57,163,462	17,720,278	13,075,589	87,959,329	6,142,498	92,753,836
Wells	16,166,401	7,068,248	5,840,877	29,075,526	2,770,855	31,829,631
White	23,944,940	9,063,836	3,744,818	36,753,594	2,922,917	39,356,978
Whitley	22,971,087	8,545,057	5,629,687	37,145,831	3,634,921	40,675,545
Totals	\$ 6,084,230,090	\$ 1,710,519,465	\$ 1,343,413,100	\$ 9,138,162,655	\$ 677,979,585	\$ 9,622,957,035

State of Indiana

Distribution of Property and Excise Taxes Collected in 2008 by Fund and County

County	State Fair Board	State Forestry Fund	Hospital Care for Indigent Fund	Medical Assistance to Wards Fund	Children with Special Health Care Needs Fund	County Funds	Township Funds	School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams	\$ 12,416	\$ 24,833	\$ 252,981	\$ 29,489	\$ 46,561	\$ 9,470,853	\$ 571,087	\$ 25,115,016	\$ 851,702	\$ 5,386,625	\$ 41,761,561
Allen	136,009	272,017	2,771,178	289,019	425,027	98,419,307	6,759,561	244,884,818	25,161,612	132,833,805	511,952,352
Bartholomew	38,385	76,769	494,202	119,952	143,942	19,086,743	1,889,215	60,999,620	2,131,260	29,372,460	114,352,547
Benton	4,981	9,963	44,210	13,076	11,831	3,302,021	285,375	10,107,244	509,007	1,647,180	15,934,887
Blackford	3,975	7,950	160,500	15,901	29,814	3,872,613	357,580	8,718,408	407,453	2,792,474	16,166,669
Boone	37,217	74,434	372,169	18,608	32,565	9,094,880	1,820,038	74,423,853	2,709,011	15,771,724	104,354,498
Brown	11,153	22,306	101,772	1,394	13,941	6,112,670	341,333	13,958,157	468,979	485,172	21,516,879
Carroll	9,158	18,316	127,065	4,579	27,473	4,333,571	776,931	17,629,102	793,064	3,199,229	26,918,487
Cass	12,151	24,301	637,907	156,439	27,339	9,643,033	1,074,982	25,840,310	1,228,916	10,158,892	48,804,269
Clark	41,296	82,591	1,027,227	139,373	356,174	12,189,586	1,208,614	79,564,974	2,651,454	39,627,557	136,888,845
Clay	8,257	16,513	119,721	1,032	27,866	3,458,483	462,766	17,389,389	384,032	2,243,295	24,111,353
Clinton	12,936	25,872	198,888	48,509	27,489	6,544,590	973,363	24,960,256	1,538,303	6,220,467	40,550,672
Crawford	2,726	5,452	49,750	1,022	10,904	4,115,925	118,529	6,406,791	142,093	866,632	11,719,823
Daviess	9,926	19,851	50,868	44,665	50,868	10,115,367	497,905	18,393,844	573,792	5,894,226	35,651,312
Dearborn	24,780	49,560	269,480	24,780	18,585	12,857,584	658,301	41,152,904	2,235,816	8,727,316	66,019,105
Decatur	11,324	22,647	267,521	8,493	22,647	6,162,572	561,207	18,579,912	544,152	4,927,426	31,107,902
Dekalb	17,615	35,231	154,134	26,423	41,836	16,513,246	718,399	33,728,289	1,477,664	9,865,796	62,576,634
Delaware	33,749	67,498	1,067,307	50,623	160,307	36,410,767	3,748,868	71,385,146	4,627,482	47,586,177	165,137,923
Dubois	18,816	37,631	136,414	47,039	21,168	7,999,017	529,861	40,731,582	1,339,954	9,890,414	60,751,896
Elkhart	81,653	163,306	1,102,314	214,339	295,992	41,771,732	7,751,621	167,686,611	8,283,410	61,608,936	288,959,911
Fayette	7,903	15,807	227,221	19,758	38,529	7,630,679	591,362	13,744,904	719,204	8,563,965	31,559,333
Floyd	31,302	62,605	618,219	125,209	133,035	12,025,028	1,947,164	61,250,671	1,803,792	18,150,472	96,147,496
Fountain	6,463	12,926	68,671	4,847	11,311	4,281,865	335,062	11,851,742	436,639	2,628,026	19,637,552
Franklin	9,771	19,542	36,641	69,619	58,626	3,361,243	230,813	16,744,892	671,652	1,417,955	22,620,757
Fulton	9,093	18,187	246,655	22,733	27,280	5,594,646	585,355	15,593,549	1,490,078	2,931,732	26,519,309
Gibson	14,475	28,949	208,072	27,140	34,377	12,133,341	815,711	27,721,445	1,186,430	13,314,776	55,484,716
Grant	20,060	40,120	1,572,216	160,481	95,286	17,166,493	1,060,713	39,858,671	2,662,450	22,910,757	85,547,247
Greene	7,978	15,957	119,674	6,981	30,916	6,264,924	1,444,118	18,168,092	803,409	2,388,184	29,250,231
Hamilton	190,216	380,431	309,100	23,777	37,554	48,267,219	13,406,314	343,007,590	11,273,149	117,732,457	534,637,808
Hancock	31,365	62,730	164,665	3,921	41,365	11,644,170	5,206,057	66,555,692	-	12,206,986	95,906,949
Harrison	17,362	34,725	128,048	15,192	47,747	8,075,691	579,841	25,137,631	1,234,901	1,257,047	36,528,185
Hendricks	69,089	138,178	155,450	51,817	69,089	21,452,128	9,422,050	148,943,022	5,174,895	42,265,992	227,741,709
Henry	15,675	31,350	489,843	82,294	41,147	11,773,744	1,111,730	31,052,419	2,135,205	9,187,301	55,920,706
Howard	38,077	76,155	985,253	85,674	95,194	20,466,614	2,478,284	75,678,695	4,400,403	37,717,756	142,022,106
Huntington	13,128	26,256	313,428	195,277	49,230	6,858,574	683,584	23,625,275	1,619,571	11,331,387	44,715,710
Jackson	18,565	37,129	348,086	2,321	67,297	7,868,831	557,569	29,686,707	1,662,666	8,404,331	48,653,500
Jasper	18,894	37,788	191,860	49,597	16,532	8,370,061	846,514	32,342,285	1,694,877	3,368,719	46,937,126
Jay	6,952	13,903	334,544	34,758	39,103	5,295,069	393,413	13,625,082	781,873	4,386,345	24,911,042
Jefferson	11,773	23,545	186,891	14,716	51,505	10,028,840	558,196	22,424,161	1,015,393	7,386,032	41,701,052
Jennings	7,899	15,798	254,741	38,507	27,646	5,385,101	390,504	16,119,759	402,846	4,221,275	26,864,077
Johnson	58,065	116,130	7,258	7,258	79,836	17,555,095	685,222	124,592,913	6,132,467	39,210,975	188,445,218
Knox	12,461	24,921	422,105	95,012	21,806	9,209,979	2,270,792	24,466,766	1,048,421	9,446,329	47,018,592
Kosciusko	52,732	105,465	270,253	19,775	52,732	11,324,278	2,703,521	68,391,007	3,015,035	15,793,366	101,728,164
Lagrange	18,627	37,253	32,597	60,537	16,298	7,362,209	817,512	27,573,303	526,205	4,520,079	40,964,619
Lake	200,663	401,326	25,003,242	7,274,023	777,568	206,449,436	26,478,214	407,851,566	30,639,999	352,020,877	1,057,096,915
Laporte	49,072	98,144	2,251,184	153,350	134,948	31,651,525	2,513,741	86,008,015	6,197,022	40,506,832	169,563,834
Lawrence	12,943	25,885	495,059	8,089	51,771	9,496,832	612,664	31,200,115	1,748,186	10,379,873	54,031,416
Madison	36,095	72,190	1,610,748	139,869	175,964	28,515,195	2,483,209	83,556,783	5,867,570	38,899,486	161,357,109
Marion	368,305	736,610	552,458	460,381	1,381,144	221,036,468	53,458,451	756,809,931	42,447,352	459,040,211	1,536,291,311
Marshall	23,309	46,618	282,622	5,827	61,186	11,628,279	1,903,020	36,419,918	2,189,456	11,632,008	64,192,243
Martin	2,945	5,890	138,041	49,695	22,823	1,939,204	187,045	6,176,563	81,964	775,838	9,380,008
Miami	10,619	21,237	213,701	67,694	50,439	8,027,717	467,423	21,859,647	416,078	6,967,789	38,102,344
Monroe	58,209	116,418	429,292	43,657	50,933	27,125,410	4,035,140	79,587,369	6,846,838	39,786,832	158,080,097
Montgomery	16,854	33,708	198,033	46,348	27,387	9,000,518	1,118,588	38,691,350	2,089,614	61,353,222	91,353,222
Morgan	31,027	62,055	395,598	104,717	104,717	9,420,115	4,226,445	50,430,715	2,196,484	9,586,064	76,557,938
Newton	6,801	13,601	146,214	351,083	17,002	5,966,707	717,166	12,945,675	1,301,239	1,137,691	12,603,178
Noble	19,121	38,242	215,111	43,022	16,731	8,570,992	1,070,075	36,214,222	2,307,904	9,875,997	58,371,419
Ohio	2,823	5,646	86,809	-	2,117	1,387,893	72,892	3,238,063	106,218	438,912	5,341,373
Orange	6,394	12,788	104,703	3,996	45,558	2,565,051	157,877	10,435,835	348,250	2,712,585	16,393,036
Owen	6,484	12,967	98,064	3,242	22,692	3,452,482	262,968	14,532,900	669,425	920,734	19,981,958
Parke	6,716	13,431	116,685	12,592	40,294	3,581,140	584,412	11,775,897	249,206	810,576	17,190,950
Perry	5,207	10,414	128,228	7,160	31,243	3,608,615	145,930	11,809,153	792,216	4,592,623	21,130,791
Pike	5,553	11,106	138,134	52,061	1,388	6,096,909	315,375	11,301,998	490,063	801,676	19,214,264
Porter	91,875	183,749	1,091,010	11,484	137,812	45,374,526	6,610,067	176,625,963	8,035,866	56,314,721	294,477,072
Posey	16,647	33,295	166,473	4,162	24,971	9,545,137	1,606,482	31,773,831	1,493,105	4,344,551	49,008,653
Pulaski	6,286	12,573	139,088	372,473	15,716	5,052,691	484,238	10,462,375	950,194	980,371	18,476,005
Putnam	14,890	29,779	117,255	5,584	52,113	5,120,134	456,085	29,697,450	738,497	4,450,442	40,682,228
Randolph	8,921	17,842	202,952	37,914	39,029	7,227,112	579,114	16,100,584	476,733	5,301,555	29,991,758
Ripley	12,150	24,300	132,132	12,150	31,894	6,813,968	320,530	19,482,659	540,332	2,617,257	29,987,373
Rush	7,263	14,525	65,364	12,710	24,511	5,254,516	423,030	13,035,359	234,379	4,199,771	23,271,428
St Joseph	88,378	164,130	5,986,534	210,423	505,015	76,476,789	8,117,496	165,503,444	18,034,107	145,710,484	420,796,804
Scott	7,196	14,393	117,841	44,078	63,868	4,802,704	369,182	13,481,192	453,374	3,579,656	22,933,484
Shelby	19,316	38,632	33,803	260,766	31,389	7,699,855	791,959	36,933,247	564,994	12,204,032	58,577,994
Spencer	11,187	22,373	167,798	6,992	20,975	7,336,976	786,915	21,338,846	1,395,828	3,608,220	34,696,110
Starke	9,418	18,836	314,324	14,127	47,090	4,203,936	802,404	15,998,814	1,077,322	2,068,149	24,554,419
Steuben	28,070	56,140	77,193	98,245	28,070	8,936,789	1,035,111	38,382,315	1,270,608	6,546,159	56,458,699
Sullivan	7,172	14,343	122,814	8,965	25,101	5,557,122	855,147	16,410,390	981,618	1,680,074	25,662,745
Switzerland	4,343	8,686	36,915	3,257	23,344	2,027,088	159,434	5,190,952	148,747	335,284	7,938,049
Tiptecanoe	65,716	131,432	377,867	460,013	106,789	34,312,001	2,455,892	123,354,812	5,662,021	54,029,757	220,956,299
Tipton	7,389	14,779	58,192	8,313	22,168	3,					

State of Indiana

Property Tax Schedules

For Year Ended December 31, 2008

Payable 2009

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

In 2012 LaPorte County combined the 2009 and 2010 property tax billing. On the following schedules the 2009 and 2010 property tax charges are shown separately on the 2009 and 2010 schedules, but the combined property tax collections and distributions are shown only on the 2010 schedules.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property tax. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2009 property taxes a total of \$140 million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the \$140 million was the payable 2008 property taxes on homestead property.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT

homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2009 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one and one half percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two and one half percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three and one half percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana

Assessed Value and Current Property Tax Levied by County

Payable 2009

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,272,252	\$ 26,213
Allen	13,756,127	319,913
Bartholomew	4,015,998	76,881
Benton	574,735	8,876
Blackford	386,686	9,838
Boone	3,840,513	68,353
Brown	1,231,439	10,395
Carroll	984,716	13,923
Cass	1,227,548	28,530
Clark	4,663,528	84,341
Clay	786,687	13,984
Clinton	1,328,965	22,806
Crawford	285,260	7,523
Daviess	1,103,244	22,879
Dearborn	2,435,169	45,192
Decatur	1,228,471	16,011
Dekalb	2,208,397	34,702
Delaware	3,655,544	93,168
Dubois	2,044,578	38,645
Elkhart	8,968,449	203,332
Fayette	692,255	14,939
Floyd	3,137,617	52,124
Fountain	692,335	11,588
Franklin	932,469	11,810
Fulton	948,391	13,524
Gibson	1,891,799	37,343
Grant	2,174,295	50,013
Greene	803,196	16,199
Hamilton	19,719,342	361,863
Hancock	2,961,367	62,686
Harrison	1,627,438	18,970
Hendricks	7,452,326	166,611
Henry	1,509,442	34,400
Howard	3,897,629	82,385
Huntington	1,357,614	29,710
Jackson	1,799,659	28,265
Jasper	2,421,734	20,712
Jay	799,465	15,806
Jefferson	1,173,398	24,861
Jennings	826,001	17,628
Johnson	5,949,365	124,754
Knox	1,313,942	29,973
Kosciusko	5,579,755	71,711
Lagrange	2,026,370	24,052
Lake	22,215,568	667,898
Laporte	5,439,524	117,266
Lawrence	1,232,296	32,224
Madison	3,541,941	95,602
Marion	41,315,670	1,002,891
Marshall	2,552,601	39,703
Martin	296,107	5,442
Miami	1,006,426	14,277

County	Assessed Value	Net Tax Levied
Monroe	6,344,240	93,283
Montgomery	1,856,987	28,592
Morgan	2,976,404	28,707
Newton	714,968	12,734
Noble	2,063,871	38,606
Ohio	260,009	2,528
Orange	706,041	10,844
Owen	639,003	12,804
Parke	676,958	8,935
Perry	606,294	12,808
Pike	613,511	13,044
Porter	9,445,650	170,310
Posey	1,854,819	29,188
Pulaski	657,537	6,997
Putnam	1,557,533	22,132
Randolph	944,146	19,071
Ripley	1,191,151	16,009
Rush	790,498	13,915
St Joseph	9,887,186	287,388
Scott	778,919	15,686
Shelby	2,210,548	39,263
Spencer	1,163,183	20,484
Starke	966,568	15,060
Steuben	3,086,056	31,732
Sullivan	771,898	16,977
Switzerland	466,022	5,343
Tippecanoe	7,593,281	146,105
Tipton	757,453	13,215
Union	312,188	6,573
Vanderburgh	7,824,774	165,769
Vermillion	764,394	14,753
Vigo	3,718,732	95,281
Wabash	1,146,476	14,667
Warren	459,947	6,828
Warrick	2,896,984	45,039
Washington	834,202	16,254
Wayne	2,463,925	60,664
Wells	1,197,083	15,459
White	1,633,956	22,759
Whitley	1,422,089	22,239
Total	\$ 291,541,127	6,060,780
LOIT Property Tax		
Replacement Credit		42,011
HEA 1001-2008 State		
Homestead Credit		140,707
COIT Homestead Credit		33,376
CEDIT Homestead Credit		64,289
LOIT Homestead Credit		22,595
LOIT Residential Property		
Tax Replacement Credit		6,471
Circuit Breaker Credits		176,618
Total Current Tax Levy	\$	6,546,848

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County

County	Value of Land	Value of Improvements	Total Value of Land and Improvements	Standard Deduction	Supplemental Standard Deduction	Mortgage and Contract Deduction
Adams	\$ 460,246,100	\$ 1,399,629,300	\$ 1,859,875,400	\$ 385,119,070	\$ 226,885,005	\$ 18,359,731
Allen	4,044,655,000	16,196,590,900	20,241,245,900	3,958,988,100	2,865,166,345	210,172,150
Bartholomew	1,290,708,860	3,775,521,370	5,066,230,230	848,410,520	664,539,583	37,131,082
Benton	370,413,500	318,981,100	689,394,600	97,786,270	40,586,605	4,924,350
Blackford	155,158,700	394,545,300	549,704,000	143,434,770	51,074,212	6,969,358
Boone	1,517,634,000	4,164,244,200	5,681,878,200	703,566,780	993,678,777	37,154,750
Brown	624,195,800	980,764,000	1,604,959,800	197,587,440	151,745,235	8,607,750
Carroll	511,490,800	812,854,050	1,324,344,850	246,624,520	124,223,725	11,363,576
Cass	547,753,800	1,208,587,700	1,756,341,500	409,255,490	172,049,314	20,206,270
Clark	1,838,418,300	4,946,759,238	6,785,177,538	1,272,154,375	887,441,272	61,536,750
Clay	330,755,460	856,810,700	1,187,566,160	286,132,866	124,843,095	13,876,149
Clinton	596,684,500	1,221,120,200	1,817,804,700	367,329,150	174,859,195	17,667,498
Crawford	119,674,300	276,337,700	396,012,000	94,927,900	34,161,630	5,382,656
Daviess	368,199,210	1,097,564,993	1,465,764,203	298,302,414	147,209,363	13,427,852
Dearborn	883,158,880	2,571,871,500	3,455,030,380	614,945,640	546,679,974	26,606,225
Decatur	504,254,500	1,203,582,150	1,707,836,650	289,419,210	168,534,987	14,744,800
Dekalb	617,095,600	1,998,017,100	2,615,112,700	481,032,070	294,656,977	21,671,481
Deleware	1,248,961,700	4,324,687,620	5,573,669,320	1,170,235,770	633,061,055	58,757,325
Dubois	616,241,280	2,161,551,100	2,777,792,380	512,274,890	354,809,927	21,168,342
Elkhart	2,499,155,300	9,792,154,603	12,291,309,903	2,035,908,020	1,541,170,213	93,723,384
Fayette	297,894,900	790,911,800	1,088,806,700	266,690,520	110,641,678	13,597,874
Floyd	904,181,600	3,870,074,900	4,774,256,500	883,133,960	768,133,954	37,755,928
Fountain	348,547,000	569,120,800	917,667,800	193,828,350	78,360,039	8,068,138
Franklin	397,919,900	1,008,836,500	1,406,756,400	274,075,560	200,606,744	11,887,354
Fulton	459,074,726	762,686,400	1,221,761,126	220,761,850	122,377,527	10,877,047
Gibson	525,082,700	1,529,681,100	2,054,763,800	375,804,940	196,684,251	16,473,692
Grant	864,297,260	2,611,758,091	3,476,055,351	698,203,196	301,697,727	34,460,837
Greene	364,082,500	849,732,930	1,213,815,430	318,548,060	116,293,756	16,878,998
Hamilton	6,617,615,200	21,573,358,500	28,190,973,700	3,439,866,200	5,221,502,140	206,540,100
Hancock	1,148,045,200	3,441,074,400	4,589,119,600	910,067,240	768,201,081	43,427,425
Harrison	505,997,270	1,825,626,200	2,331,623,470	457,500,270	293,979,873	19,873,174
Hendricks	2,942,384,300	8,533,049,289	11,475,433,589	1,840,430,345	1,759,772,063	100,068,764
Henry	615,373,780	1,726,733,600	2,342,107,380	578,377,504	277,575,996	27,791,515
Howard	1,155,151,200	3,804,445,400	4,959,596,600	974,606,310	557,021,719	54,824,766
Huntington	474,139,200	1,650,588,000	2,124,727,200	453,621,951	251,065,944	23,114,953
Jackson	608,239,000	1,759,950,000	2,368,189,000	464,392,020	263,290,378	22,044,110
Jasper	707,955,300	1,939,665,300	2,647,620,600	378,793,200	261,844,627	16,326,700
Jay	323,837,100	661,519,830	985,356,930	215,900,120	79,842,336	10,750,344
Jefferson	435,355,500	1,256,483,100	1,691,838,600	371,943,540	203,063,996	18,380,510
Jennings	360,109,300	867,071,500	1,227,180,800	297,574,290	123,210,431	14,684,904
Johnson	2,100,665,100	6,891,501,900	8,992,167,000	1,644,709,630	1,372,718,777	80,065,496
Knox	731,771,126	1,156,135,355	1,887,906,481	347,149,365	159,590,832	18,449,760
Kosciusko	2,860,346,700	4,154,122,020	7,014,468,720	874,159,546	765,950,100	39,247,800
Lagrange	742,447,680	1,907,031,400	2,649,479,080	379,990,940	318,245,110	16,654,142
Lake	7,824,195,450	24,747,009,700	32,571,205,150	5,878,968,280	5,124,828,803	334,433,115
Laporte	2,260,754,860	5,145,684,356	7,406,439,216	1,278,059,810	911,578,949	56,226,952
Lawrence	370,205,300	1,584,501,000	1,954,706,300	507,098,980	230,736,659	26,345,286
Madison	1,233,516,200	4,775,166,500	6,008,682,700	1,481,935,884	707,308,839	72,788,871
Marion	11,293,875,400	45,606,512,600	56,900,388,000	9,472,251,000	7,221,219,807	486,849,552
Marshall	1,090,757,100	2,391,848,238	3,482,605,338	537,033,770	366,101,865	26,341,298
Martin	107,641,200	299,708,100	407,349,300	102,095,550	38,327,957	4,757,216
Miami	426,760,100	1,119,150,400	1,545,910,500	378,943,920	169,522,823	21,195,808
Monroe	2,502,513,405	6,486,956,385	8,989,469,790	1,204,144,710	1,132,579,850	57,791,824
Montgomery	726,027,500	1,574,446,800	2,300,474,300	440,300,340	218,745,296	22,078,350
Morgan	1,186,252,300	3,284,764,000	4,471,016,300	836,356,740	658,114,546	37,237,702
Newton	371,001,740	554,430,000	925,431,740	171,861,550	89,054,156	7,984,250
Noble	820,636,290	1,996,346,958	2,816,983,248	527,972,954	326,541,480	23,307,300
Ohio	91,139,600	289,087,300	380,226,900	75,588,215	49,902,479	3,587,358
Orange	229,343,970	741,099,300	970,443,270	190,517,400	74,210,928	8,269,082
Owen	299,497,400	680,716,000	980,213,400	236,493,960	109,679,301	11,807,728
Parke	328,740,920	574,774,500	903,515,420	160,834,280	79,436,352	9,285,224
Perry	201,086,000	652,447,590	853,533,590	204,703,280	83,716,442	10,463,228
Pike	184,590,320	410,355,700	594,946,020	133,464,620	49,272,118	6,755,333
Porter	3,390,323,700	9,761,922,110	13,152,245,810	2,005,556,339	2,191,680,209	98,753,967
Posey	560,515,773	1,260,621,900	1,821,137,673	327,801,462	217,891,673	14,125,944
Pulaski	330,441,700	485,467,300	815,909,000	143,035,214	59,090,358	6,873,190
Putnam	604,944,000	1,571,948,780	2,176,892,780	407,353,844	258,682,102	18,489,792
Randolph	429,507,000	865,581,700	1,295,088,700	281,004,240	103,849,671	11,737,806
Ripley	477,741,300	1,238,174,700	1,715,916,000	335,666,460	224,129,314	17,586,346
Rush	419,475,300	613,213,200	1,032,688,500	195,697,620	91,199,739	9,114,500
St Joseph	2,385,867,420	12,532,869,980	14,918,737,400	2,984,570,340	1,995,467,680	146,239,565
Scott	292,434,200	837,660,100	1,130,094,300	259,015,230	117,005,967	11,716,750
Shelby	684,339,600	2,104,374,500	2,788,714,100	504,042,760	324,425,863	23,155,750
Spencer	312,572,440	995,516,900	1,308,089,340	235,521,710	113,820,866	10,864,150
Starke	439,969,900	927,998,900	1,367,968,800	281,213,840	135,177,039	12,259,670
Steuben	1,927,382,300	1,875,260,500	3,802,642,800	398,014,731	385,866,986	21,371,218
Sullivan	334,526,840	507,232,830	841,759,670	188,498,950	64,191,202	11,501,126
Switzerland	127,507,400	464,578,500	592,085,900	100,295,580	50,438,920	4,569,020
Tiptecanoe	2,606,795,340	7,251,818,080	9,858,613,420	1,499,873,700	1,196,436,790	71,516,092
Tipton	367,069,900	718,338,000	1,085,407,900	211,206,960	124,923,584	9,709,807
Union	147,848,400	266,208,100	414,056,500	83,784,860	41,085,366	4,046,716
Vanderburgh	2,786,053,880	8,532,833,000	11,318,886,880	1,950,805,920	1,309,819,233	93,237,634
Vermillion	228,994,000	517,506,900	746,500,900	170,260,530	66,118,422	8,725,458
Vigo	947,339,880	4,127,932,860	5,075,272,740	1,035,626,360	568,186,154	55,433,866
Wabash	459,681,900	1,251,520,500	1,711,202,400	388,422,330	185,126,792	18,185,926
Warren	286,722,100	310,457,100	597,179,200	105,943,320	49,018,221	5,139,950
Warrick	896,269,135	2,923,033,400	3,819,302,535	736,826,510	607,570,073	36,319,212
Washington	382,884,600	850,615,600	1,233,500,200	299,770,120	135,024,666	14,139,870
Wayne	858,084,000	2,798,670,640	3,656,754,640	752,380,218	393,146,592	35,347,334
Wells	461,954,200	1,223,490,200	1,685,444,400	348,803,225	197,249,898	16,345,166
White	836,658,900	1,205,701,360	2,042,360,260	314,740,251	202,228,366	12,515,496
Whitley	495,844,100	1,573,267,800	2,069,111,900	435,506,860	280,078,052	20,038,200
Totals	\$ 101,663,673,395	\$ 307,352,154,206	\$ 409,015,827,601	\$ 72,073,428,899	\$ 54,098,856,216	\$ 3,612,260,808

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2009 by County

continued

County	Veterans' Deduction	Age 65 Deduction	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Dev or Revit Deduction	Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)
Adams	\$ 2,764,893	\$ 8,279,082	\$ 3,442,367	\$ 4,111,910	\$ 7,569,900	\$ 892,590	\$ -
Allen	43,626,643	79,293,210	12,559,129	14,758,700	169,383,311	5,739,175	1,648,890
Bartholomew	10,635,209	18,454,424	3,905,101	4,146,690	32,148,460	2,008,250	-
Benton	968,096	2,988,144	647,784	61,100	1,378,189	-	-
Blackford	2,500,137	6,675,086	1,705,812	645,400	2,851,398	-	-
Boone	6,825,067	7,972,814	2,196,334	4,842,600	118,412,946	-	3,008,110
Brown	4,377,079	3,114,616	1,195,686	678,540	-	-	-
Carroll	3,963,037	5,684,422	1,239,304	1,452,000	1,697,540	222,900	-
Cass	6,307,518	14,645,494	2,162,838	147,000	4,143,250	6,650	-
Clark	24,654,597	27,668,532	16,445,335	1,031,100	68,491,010	901,650	35,716,840
Clay	5,895,321	8,248,968	2,656,033	334,100	4,178,970	-	-
Clinton	4,467,741	10,656,406	2,586,722	1,337,495	17,600,984	70,560	-
Crawford	2,879,514	4,470,776	2,576,708	125,400	-	-	-
Daviess	5,901,198	9,166,158	3,669,892	746,902	3,426,200	-	-
Dearborn	9,599,127	10,164,716	5,202,186	622,200	4,378,095	196,800	-
Decatur	3,342,236	7,411,629	2,163,310	4,343,370	122,521,522	532,750	-
Dekalb	6,809,206	10,623,261	1,252,416	4,885,049	25,308,640	2,450	-
Delaware	18,487,895	42,945,895	15,372,365	15,372,365	23,803,170	167,550	-
Dubois	5,346,076	10,668,266	2,001,586	6,639,300	247,070	1,793,240	-
Elkhart	23,787,102	38,580,198	11,061,870	1,311,400	25,607,530	3,126,180	-
Fayette	3,955,439	11,030,048	3,626,407	286,000	3,270,010	315,710	4,200
Floyd	15,125,363	15,475,368	9,735,214	545,200	21,078,450	-	2,826,000
Fountain	2,482,540	8,279,834	1,708,662	-	1,022,610	106,000	-
Franklin	3,322,507	6,965,036	2,837,834	2,548,200	-	59,410	-
Fulton	3,336,796	5,858,942	1,709,869	1,653,360	3,538,707	388,595	-
Gibson	6,721,790	10,364,898	4,312,616	281,200	39,800,480	-	-
Grant	26,028,570	24,626,314	6,012,776	1,825,270	129,205,138	193,750	128,400
Greene	8,207,267	14,892,906	5,062,348	264,100	-	-	-
Hamilton	27,188,662	17,192,690	6,312,798	3,795,420	81,522,118	11,896,148	-
Hancock	16,167,764	11,933,618	2,867,150	-	84,521,625	801,680	-
Harrison	9,718,094	10,210,892	6,126,242	652,500	1,996,450	1,158,600	-
Hendricks	25,645,539	19,189,148	6,539,587	2,816,190	520,134,320	2,580,283	-
Henry	8,423,910	21,066,930	6,390,560	1,021,520	15,336,070	659,600	-
Howard	18,075,951	25,350,539	8,688,854	5,550,300	13,872,320	909,340	-
Huntington	8,817,424	12,441,732	4,199,924	8,659,111	10,526,220	335,660	-
Jackson	7,050,490	16,707,013	3,715,818	-	11,733,690	49,290	-
Jasper	4,269,139	7,227,434	4,233,024	434,100	15,307,490	-	-
Jay	2,598,656	8,792,827	3,034,506	767,115	4,231,648	577,125	-
Jefferson	8,897,127	10,948,746	4,582,984	810,050	15,959,490	97,050	-
Jennings	4,718,436	10,810,688	4,689,054	1,101,490	21,429,840	96,150	-
Johnson	20,418,407	21,101,644	5,485,032	2,877,000	79,314,070	2,940,475	-
Knox	8,554,093	12,888,224	4,313,517	77,400	21,223,930	249,990	162,830
Kosciusko	8,585,997	7,481,195	4,607,158	10,964,602	20,492,094	1,826,525	-
Lagrange	3,962,895	5,207,974	2,070,222	1,253,300	9,368,893	629,600	-
Lake	56,776,607	166,569,782	81,636,900	1,159,750	167,839,729	1,486,246	1,009,350
Laporte	17,483,985	38,145,452	9,948,478	21,400	29,797,270	200,670	1,086,840
Lawrence	8,963,481	21,789,814	7,485,830	1,196,300	8,939,760	105,900	707,700
Madison	25,387,125	46,098,562	15,416,281	93,500	140,484,643	-	-
Marion	132,834,002	160,375,718	41,369,916	8,164,585	295,214,280	20,813,800	460,100
Marshall	6,687,579	12,468,282	3,934,716	724,200	24,191,839	76,325	-
Martin	3,094,784	3,564,940	1,451,614	370,024	138,660	286,000	-
Miami	20,508,937	8,043,046	2,353,092	-	2,391,605	1,559,825	1,509,100
Monroe	21,335,187	20,936,869	6,774,353	3,205,900	74,196,943	-	-
Montgomery	4,528,721	17,216,042	3,106,812	294,900	12,009,946	10,000	-
Morgan	12,083,223	13,260,526	4,114,122	2,986,700	15,232,070	2,000,000	-
Newton	2,108,282	4,225,059	1,731,844	4,200	7,264,929	-	-
Noble	7,891,482	14,573,334	5,748,544	9,507,800	28,269,710	546,030	-
Ohio	1,136,801	1,980,771	376,156	634,700	-	-	-
Orange	2,847,277	6,369,588	2,821,628	118,510	593,220	-	-
Owen	4,618,152	6,756,756	1,894,254	-	220,500	5,450	-
Parke	3,178,112	4,609,284	1,027,212	319,110	348,000	-	-
Perry	3,487,914	10,001,304	3,635,390	212,600	7,266,140	35,575	-
Pike	2,950,363	4,803,438	1,956,789	282,700	-	249,850	-
Porter	20,515,152	26,908,946	11,948,342	-	35,848,820	45,675	-
Posey	4,910,862	6,048,844	2,058,178	42,500	1,779,860	289,900	-
Pulaski	1,755,984	3,900,872	1,695,019	571,906	1,504,809	1,721,760	-
Putnam	7,800,547	7,829,823	2,854,697	696,500	-	12,636,880	-
Randolph	3,279,440	10,816,386	2,791,432	428,400	8,957,180	2,100,150	-
Ripley	4,621,518	8,086,260	3,334,136	3,010,540	6,079,790	-	-
Rush	1,950,817	6,498,892	1,429,482	509,740	2,506,245	138,350	-
St. Joseph	29,311,572	72,506,278	15,234,723	1,417,040	97,842,023	1,060,920	-
Scott	5,559,905	9,544,294	6,412,669	-	2,941,967	-	-
Shelby	6,988,220	11,398,590	2,755,336	1,942,300	42,645,970	373,125	-
Spencer	3,810,007	4,520,684	1,498,156	650,610	4,976,290	821,460	-
Starke	2,967,075	9,487,190	6,848,808	563,100	1,079,605	56,055	-
Steuken	5,148,378	7,661,314	2,341,446	-	14,258,700	351,300	-
Sullivan	5,192,998	6,773,914	3,770,921	-	-	517,050	-
Switzerland	1,639,047	2,476,378	1,129,330	101,175	-	-	-
Tippecanoe	14,410,457	14,278,454	3,587,913	-	21,162,918	57,150	68,612
Tipton	3,145,035	4,556,652	470,968	3,014,600	3,398,804	184,010	-
Union	1,146,681	1,949,348	829,634	75,400	643,080	8,500	-
Vanderburgh	30,503,034	42,774,586	22,226,507	188,000	101,699,949	791,705	789,620
Vermillion	3,865,364	6,312,312	2,780,742	437,970	4,141,230	130,175	-
Vigo	19,241,376	34,914,610	10,775,577	347,600	77,444,000	284,030	-
Wabash	7,244,213	12,811,358	5,007,595	5,439,690	3,686,760	684,250	-
Warren	1,302,150	3,537,622	828,648	124,600	2,410,885	128,200	-
Warrick	10,938,591	8,370,509	5,700,618	318,175	4,898,450	3,139,500	-
Washington	6,340,207	9,856,514	5,127,913	2,910	6,032,262	-	-
Wayne	10,850,774	25,582,828	11,015,917	644,180	30,334,306	2,013,500	68,100
Wells	5,092,241	5,359,356	1,162,070	3,505,300	7,774,169	432,000	-
White	4,584,121	7,607,704	2,052,480	212,600	2,944,014	293,050	-
Whitley	5,878,263	10,916,283	1,368,863	6,337,100	47,143,115	539,200	-
Totals	\$ 1,013,396,391	\$ 1,586,731,505	\$ 540,907,185	\$ 160,282,499	\$ 3,119,205,173	\$ 85,068,412	\$ 49,194,692

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2009 by County

continued

County	Fertilizer/ Pesticide Deduction	Tax Exempt Property	Personal Property		Veterans' Deductions	Tax Exempt Property	Net Personal Property Other Than Business Personal Property
			Net Value of Land and Improvements	Other Than Business Personal Property			
Adams	\$ 204,600	\$ 101,391,420	\$ 1,100,854,832	\$ 2,522,830	\$ -	\$ -	\$ 2,522,830
Allen	-	800,204,649	12,079,705,598	14,865,210	23,905	-	14,841,305
Bartholomew	41,800	79,819,600	3,364,989,511	9,593,530	-	-	9,593,530
Benton	740,400	11,959,080	527,354,582	1,537,660	14,060	-	1,523,600
Blackford	91,700	18,600,690	315,155,437	1,992,010	20,500	-	1,971,510
Boone	43,300	179,087,720	3,625,089,002	7,565,060	2,590	-	7,562,470
Brown	-	37,161,430	1,200,492,024	3,198,650	800	55,750	3,142,100
Carroll	313,900	34,164,240	893,395,686	4,174,520	16,900	-	4,157,620
Cass	1,070,200	79,288,140	1,047,059,336	3,625,370	-	-	3,625,370
Clark	-	209,707,661	4,179,428,416	5,849,480	8,770	-	5,840,710
Clay	295,200	44,402,590	696,702,868	2,738,750	7,870	-	2,730,880
Clinton	561,800	114,742,890	1,105,924,259	5,581,960	-	-	5,581,960
Crawford	-	14,514,900	236,972,516	2,294,510	500	-	2,294,010
Daviess	-	41,168,380	942,655,844	4,121,540	55,150	-	4,066,390
Dearborn	-	87,794,800	2,148,840,617	9,096,670	-	-	9,096,670
Decatur	4,229,685	56,814,400	1,033,778,751	5,340,130	16,794	-	5,323,336
Dekalb	1,293,180	99,058,668	1,668,519,302	4,150,920	-	3,050	4,147,870
Delaware	530,500	408,745,540	3,201,662,455	12,801,420	-	-	12,801,420
Dubois	-	106,292,397	1,750,551,286	6,422,730	-	-	6,422,730
Elkhart	-	606,913,800	7,910,120,206	18,465,320	25,384	95,170	18,344,766
Fayette	8,010	62,830,436	612,550,368	2,523,120	6,380	45,900	2,470,840
Floyd	-	207,128,400	2,813,318,663	4,652,000	-	-	4,652,000
Fountain	20,990	23,196,800	600,593,837	3,372,660	-	-	3,372,660
Franklin	-	45,414,950	859,036,805	8,757,540	19,960	-	8,737,580
Fulton	562,670	25,666,067	825,029,696	3,659,918	400	-	3,659,518
Gibson	223,500	81,465,590	1,322,630,843	4,628,610	25,586	4,310	4,598,714
Grant	-	423,411,726	1,830,261,647	6,560,130	218,822	76,500	6,264,808
Greene	-	47,545,549	686,122,446	12,658,460	-	-	12,658,460
Hamilton	136,700	652,611,843	18,522,408,881	34,270,048	-	64,370	34,205,678
Hancock	294,830	88,120,809	2,662,716,378	15,138,610	-	25,320	15,113,290
Harrison	-	69,410,730	1,460,996,645	6,824,600	42,840	6,130	6,775,630
Hendricks	264,003	354,214,950	6,843,778,397	16,262,237	-	-	16,262,237
Henry	33,090	106,309,010	1,299,121,675	13,552,980	18,060	20,470	13,514,450
Howard	31,800	334,828,740	2,967,655,961	13,787,850	26,190	319,690	13,441,970
Huntington	11,680	168,538,259	1,183,394,342	5,096,210	-	-	5,096,210
Jackson	-	96,459,560	1,482,746,631	2,170,550	24,480	-	2,146,070
Jasper	-	66,840,960	1,892,343,926	8,324,590	-	-	8,324,590
Jay	200,400	27,533,210	631,128,643	3,285,600	250	-	3,285,350
Jefferson	-	112,632,350	944,522,757	2,375,990	-	1,800	2,374,190
Jennings	64,700	37,735,330	711,065,487	3,127,195	7,460	-	3,119,735
Johnson	-	293,099,941	5,469,436,528	6,993,230	-	-	6,993,230
Knox	376,408	258,315,220	1,056,554,912	11,171,530	-	448,270	10,723,260
Kosciusko	312,800	281,863,572	4,998,977,331	24,221,620	57,055	500	24,164,065
Lagrange	104,000	53,990,400	1,858,001,604	6,367,410	4,030	-	6,363,380
Lake	-	1,606,852,895	19,149,643,693	13,154,040	-	-	13,154,040
Laporte	-	187,503,142	4,876,386,268	-	-	-	-
Lawrence	491,100	105,815,800	1,035,029,690	7,306,030	-	-	7,306,030
Madison	-	387,002,400	3,132,166,595	14,629,720	-	-	14,629,720
Marion	-	3,298,454,350	35,762,380,890	36,660,096	28,920	2,000	36,629,176
Marshall	288,800	204,308,240	2,300,448,424	13,083,360	11,670	-	13,071,690
Martin	34,400	17,641,194	235,586,961	1,763,930	1,590	-	1,762,340
Miami	-	44,292,800	895,589,544	4,920,480	71,159	-	4,849,321
Monroe	-	619,899,680	5,848,604,474	12,097,160	-	-	12,097,160
Montgomery	109,000	138,857,600	1,443,217,293	6,263,320	-	-	6,263,320
Morgan	-	141,043,360	2,748,587,311	17,063,000	-	-	17,063,000
Newton	63,900	10,599,900	630,533,670	4,014,300	200	-	4,014,100
Noble	57,420	126,726,059	1,745,841,135	18,482,220	2,500	5,028,205	13,451,515
Ohio	-	9,360,150	237,660,270	2,102,260	-	-	2,102,260
Orange	-	83,958,700	600,736,937	3,822,840	-	308,320	3,514,520
Owen	-	25,051,200	583,686,099	3,170,460	-	25,930	3,144,530
Parke	66,510	25,525,080	618,886,256	3,260,510	-	-	3,260,510
Perry	-	35,324,800	1,496,686,917	2,361,300	4,500	-	2,356,800
Pike	-	23,085,800	372,125,009	1,600,080	-	-	1,600,080
Porter	-	467,043,442	8,293,944,918	16,551,800	-	-	16,551,800
Posey	911,600	28,777,900	1,216,499,350	5,920,990	-	-	5,920,990
Pulaski	802,200	18,373,800	576,584,088	5,151,630	-	-	5,151,630
Putnam	-	125,210,874	1,335,337,721	4,257,600	-	-	4,257,600
Randolph	-	41,449,200	828,674,795	3,909,570	-	-	3,909,570
Ripley	-	63,301,050	1,050,100,586	4,660,250	-	30,060	4,630,190
Rush	565,570	25,421,030	697,656,715	2,248,840	6,780	-	2,242,060
St Joseph	315,950	877,694,132	8,697,076,978	16,082,080	-	-	16,082,080
Scott	-	39,742,500	678,154,818	2,595,690	-	-	2,595,690
Shelby	105,200	55,172,500	1,815,708,486	17,107,550	13,040	-	17,094,510
Spencer	564,340	75,516,500	855,524,567	3,949,940	-	462,520	3,487,420
Starke	-	27,658,600	890,657,818	2,700,770	-	-	2,700,770
Steuben	-	95,869,150	2,671,759,577	11,195,250	-	-	11,195,250
Sullivan	-	28,490,150	532,823,359	2,352,310	-	730	2,351,580
Switzerland	-	9,737,400	421,699,050	2,552,860	-	-	2,552,860
Tippecanoe	-	567,959,445	6,469,261,889	14,339,050	36,160	-	14,302,890
Tipton	-	57,090,521	667,706,959	3,664,860	15,710	-	3,649,150
Union	164,190	8,334,800	271,987,925	4,411,885	-	-	4,411,885
Vanderburgh	-	949,669,861	6,816,380,831	13,984,260	28,950	-	13,955,310
Vermillion	126,700	28,819,125	454,782,872	2,901,160	12,410	-	2,888,750
Vigo	-	340,412,940	2,932,606,227	6,985,920	-	900	6,985,020
Wabash	510,090	101,709,900	982,373,496	4,284,530	26,470	-	4,258,060
Warren	23,910	3,986,500	424,735,194	1,385,220	-	-	1,385,220
Warrick	-	164,314,210	2,240,906,687	5,698,520	-	-	5,698,520
Washington	-	23,494,900	733,710,838	8,001,010	-	-	8,001,010
Wayne	1,491,100	286,623,780	2,107,256,011	6,074,940	1,720	-	6,073,220
Wells	38,600	68,971,800	1,030,710,575	2,556,160	-	-	2,556,160
White	170,000	32,042,610	1,462,969,568	7,356,120	3,470	-	7,352,650
Whitley	21,000	55,748,090	1,205,536,874	7,523,360	-	-	7,523,360
Totals	\$ 18,983,426	\$ 18,810,937,257	\$ 253,846,575,139	\$ 701,880,369	\$ 909,985	\$ 7,025,895	\$ 693,944,489

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2009 by County

continued

County	Net Land And Improvements And Non Business Personal Property	State & Local Assessment Of Railroads, & Utilities	Business Personal & Property	Total Value Of Railroads, Utilities Business Personal Property	Veterans' Deductions	Coal or Oil Shale System Deductions
Adams	\$ 1,103,377,662	\$ 32,721,510	\$ 169,949,020	\$ 202,670,530	-	-
Allen	12,094,546,903	472,815,400	1,539,035,569	2,011,850,969	3,680	-
Bartholomew	3,374,583,041	76,829,180	722,496,160	799,325,340	-	-
Benton	528,878,182	25,138,450	37,379,410	62,517,860	3,740	-
Blackford	317,126,947	16,127,640	65,691,720	81,819,360	-	-
Boone	3,632,651,472	56,834,830	175,460,373	232,295,203	13,290	-
Brown	1,203,634,124	16,156,760	12,697,210	28,853,970	-	-
Carroll	897,553,306	28,083,940	84,680,360	112,764,300	-	-
Cass	1,050,684,706	53,110,890	179,635,580	232,746,470	-	-
Clark	4,185,269,126	142,421,290	376,176,410	518,597,700	5,500	-
Clay	699,433,748	34,810,350	65,907,390	100,717,740	-	-
Clinton	1,111,506,219	33,509,850	243,486,236	276,996,086	-	-
Crawford	239,266,526	27,140,680	21,234,780	48,375,460	-	-
Daviess	946,722,234	35,263,630	172,697,040	207,960,670	4,980	-
Dearborn	2,157,937,287	426,797,550	92,512,550	519,310,100	-	-
Decatur	1,039,102,087	39,135,100	190,705,410	229,840,510	-	-
Dekalb	1,672,667,172	55,853,420	544,993,250	600,846,670	-	-
Delaware	3,214,463,875	140,565,190	351,499,023	492,064,213	-	-
Dubois	1,762,974,016	58,014,060	269,474,800	327,488,860	-	-
Elkhart	7,928,464,972	217,113,750	963,422,000	1,180,535,750	-	-
Fayette	615,021,208	28,288,920	66,123,060	94,411,980	-	-
Floyd	2,817,970,663	114,131,610	231,314,140	345,445,750	-	-
Fountain	603,966,497	19,840,360	78,752,320	98,592,680	-	-
Franklin	867,776,385	27,396,530	42,979,430	70,375,960	-	-
Fulton	828,689,214	35,270,490	93,150,297	128,420,787	-	-
Gibson	1,327,229,557	279,512,610	554,148,400	833,661,010	22,340	-
Grant	1,836,526,455	70,129,600	403,585,290	473,714,890	-	-
Greene	698,780,906	58,108,680	49,750,460	107,859,140	-	-
Hamilton	18,556,614,559	420,266,268	920,644,410	1,340,910,678	-	-
Hancock	2,677,829,668	81,624,030	256,198,730	337,822,760	-	-
Harrison	1,467,772,275	48,023,820	133,660,880	181,684,700	12,854	-
Hendricks	6,860,040,634	167,935,910	481,099,243	649,035,153	-	-
Henry	1,312,636,125	87,281,640	145,711,030	232,992,670	5,670	-
Howard	2,981,097,931	105,324,390	1,333,908,030	1,439,232,420	-	-
Huntington	1,188,490,552	46,405,750	165,332,690	211,738,440	-	-
Jackson	1,484,892,701	66,305,530	339,655,523	405,961,053	-	-
Jasper	1,900,668,516	402,996,740	162,250,740	565,247,480	-	-
Jay	634,413,993	32,571,530	155,090,540	187,662,070	-	-
Jefferson	946,896,947	131,610,610	145,729,600	277,340,210	-	-
Jennings	714,185,222	29,512,330	112,088,698	141,601,028	-	-
Johnson	5,476,429,758	150,594,940	392,516,730	543,111,670	-	-
Knox	1,067,278,172	141,580,150	180,906,980	322,487,130	-	-
Kosciusko	5,023,141,396	106,061,770	526,652,865	632,714,635	4,770	-
Lagrange	1,864,364,984	43,086,690	129,576,320	172,663,010	-	-
Lake	19,162,797,733	855,342,930	2,410,044,660	3,265,387,590	-	-
Laporte	4,876,386,268	234,957,320	433,309,894	668,267,214	-	-
Lawrence	1,042,335,720	91,021,330	161,040,600	252,061,930	-	-
Madison	3,146,796,315	103,643,290	398,160,790	501,804,080	-	-
Marion	35,799,010,066	934,463,150	5,840,537,594	6,775,000,744	24,960	21,069,977
Marshall	2,313,520,114	61,835,720	235,311,450	297,147,170	-	-
Martin	237,349,301	16,887,450	45,843,100	62,730,550	-	-
Miami	900,438,865	28,760,940	87,563,900	116,324,840	6,270	-
Monroe	5,860,701,634	120,489,030	453,932,900	574,421,930	-	-
Montgomery	1,449,480,613	42,230,980	482,501,730	524,732,710	-	-
Morgan	2,765,650,311	85,804,280	171,595,540	257,399,820	-	-
Newton	634,547,770	28,056,840	65,049,740	93,106,580	-	-
Noble	1,759,292,650	54,989,690	308,524,260	363,513,950	1,800	-
Ohio	239,762,530	7,463,980	15,740,970	23,204,950	-	-
Orange	604,251,457	29,087,910	77,254,450	106,342,360	-	-
Owen	586,830,629	23,483,550	33,586,500	57,070,050	-	-
Parke	622,146,766	25,889,550	30,242,934	56,132,484	-	-
Perry	499,043,717	16,817,040	122,448,610	139,263,650	30,170	-
Pike	373,725,089	201,605,300	46,028,170	247,631,470	-	-
Porter	8,310,496,718	356,239,600	968,843,090	1,325,082,690	-	-
Posey	1,222,420,340	103,935,020	542,609,470	646,544,490	-	-
Pulaski	581,735,718	20,284,250	65,184,990	85,469,240	-	-
Putnam	1,339,595,321	58,325,230	189,793,190	248,118,420	-	-
Randolph	832,584,365	44,511,610	87,962,320	132,473,930	-	-
Ripley	1,054,730,776	42,390,940	109,737,055	152,127,995	-	-
Rush	699,898,775	25,152,450	89,483,000	114,635,450	-	-
St Joseph	8,713,159,038	284,524,240	1,170,011,020	1,454,935,260	-	-
Scott	680,750,708	23,654,520	99,486,950	123,141,470	-	-
Shelby	1,832,802,996	71,619,960	355,437,190	427,057,150	24,960	-
Spencer	859,011,987	232,824,860	197,453,940	430,278,800	-	-
Starke	893,358,588	28,807,960	50,183,150	78,991,110	-	-
Steuben	2,882,954,827	50,594,240	192,458,040	243,052,280	-	-
Sullivan	535,174,939	179,928,330	66,254,850	246,183,180	-	-
Switzerland	424,251,910	19,578,230	23,543,890	43,122,120	-	-
Tippecanoe	6,483,564,779	156,214,140	1,338,263,870	1,494,478,010	-	-
Tipton	671,356,109	25,771,700	70,203,030	95,974,730	37,152	-
Union	276,399,810	11,864,230	27,429,640	39,293,870	-	-
Vanderburgh	6,830,336,141	189,050,290	1,056,447,550	1,245,497,840	-	-
Vermillion	457,671,622	195,073,140	160,662,224	355,735,364	-	-
Vigo	2,939,591,247	328,446,360	717,437,680	1,045,884,040	-	-
Wabash	986,631,556	45,220,240	129,110,320	174,330,560	-	-
Warren	426,120,414	9,742,590	32,595,510	42,338,100	-	-
Warrick	2,246,605,207	162,461,790	510,093,298	672,555,088	-	-
Washington	741,711,848	41,242,450	76,089,420	117,331,870	-	-
Wayne	2,113,329,231	76,998,050	364,735,700	441,733,750	-	-
Wells	1,033,266,735	70,393,630	148,481,190	218,874,820	-	-
White	1,470,322,218	53,935,000	127,835,380	181,770,380	7,170	-
Whitley	1,213,060,234	43,290,200	265,260,810	308,551,010	-	-
Totals	\$ 254,540,519,628	\$ 10,597,609,898	\$ 34,031,762,256	\$ 44,629,372,154	\$ 209,306	\$ 21,069,977

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2009 by County

County	Urban Dev		Investment		Enterprise Zone		Net Value Of		Total Net
	Econ Revital	(Outside Enterprise Zone)	Deduction	(Within Enterprise Zone)	Tax Exempt Property	Railroads, Utilities And Business Personal Property	Value Of Personal Property	Value of Taxable Property	
Adams	\$ 20,887,100	\$	10,300,150	\$ -	\$ 2,608,630	\$ 168,874,650	\$	1,272,252,312	
Allen	165,883,814		58,875,490	13,733,005	111,774,860	1,661,580,120		13,756,127,023	
Bartholomew	137,890,770		14,519,620	-	5,500,400	641,414,550		4,015,997,591	
Benton	12,691,920		3,698,820	-	266,300	45,857,080		574,735,262	
Blackford	7,596,857		2,822,006	-	1,841,410	69,559,087		386,686,034	
Boone	6,438,180		-	12,396,519	5,585,350	207,861,864		3,840,513,336	
Brown	-		168,635	-	880,720	27,804,615		1,231,438,739	
Carroll	21,521,320		4,063,301	-	17,300	87,162,379		984,715,685	
Cass	47,188,170		6,661,610	-	2,033,380	176,863,310		1,227,548,016	
Clark	21,723,000		16,024,870	-	2,584,960	478,259,370		4,663,528,496	
Clay	4,857,660		5,141,930	-	3,465,030	87,253,120		786,686,868	
Clinton	51,792,142		-	-	7,745,473	217,458,471		1,328,964,690	
Crawford	-		2,308,260	-	73,630	45,993,570		285,260,096	
Daviess	37,314,100		13,355,680	-	763,880	156,522,030		1,103,244,264	
Dearborn	230,172,270		10,055,380	-	1,851,020	277,231,430		2,435,168,717	
Decatur	28,796,280		6,413,430	3,790,486	1,471,600	189,368,714		1,228,470,801	
Dekalb	47,736,290		12,009,000	-	5,372,020	535,729,360		2,208,396,532	
Delaware	3,265,620		13,138,535	-	34,580,060	441,079,998		3,655,543,873	
Dubois	146,790		22,799,790	-	22,938,390	281,603,890		2,044,577,906	
Elkhart	26,862,630		35,319,930	-	78,369,450	1,039,983,740		8,968,448,712	
Fayette	2,382,430		5,178,160	292,655	9,325,250	77,233,485		692,254,693	
Floyd	13,339,210		6,017,710	1,866,560	4,576,400	319,645,870		3,137,616,533	
Fountain	4,231,600		5,767,140	-	225,920	88,368,020		692,334,517	
Franklin	111,680		4,840,847	-	731,160	64,692,273		932,468,658	
Fulton	1,837,720		5,938,425	-	943,240	119,701,402		948,390,616	
Gibson	252,739,030		10,914,410	-	5,415,870	564,569,360		1,891,798,917	
Grant	91,220,401		8,422,080	462,270	35,841,180	337,768,959		2,174,295,414	
Greene	732,970		-	2,666,557	44,130	104,415,483		803,196,389	
Hamilton	6,012,160		89,029,331	-	83,141,490	1,162,727,697		19,719,342,256	
Hancock	38,518,170		12,384,318	-	3,382,600	283,537,672		2,961,367,340	
Harrison	10,595,370		9,153,870	-	2,256,880	159,665,726		1,627,438,001	
Hendricks	31,564,080		18,190,120	-	6,995,700	592,285,253		7,452,325,887	
Henry	17,941,440		7,386,600	-	10,852,847	196,806,113		1,509,442,238	
Howard	471,394,680		9,375,800	459,480	41,471,890	916,530,570		3,897,628,501	
Huntington	18,389,230		9,620,430	-	14,604,960	169,123,820		1,357,614,372	
Jackson	70,077,000		9,863,640	-	11,254,260	314,766,153		1,799,658,854	
Jasper	31,532,650		11,233,670	-	1,415,360	521,065,800		2,421,734,316	
Jay	19,857,630		2,744,960	-	8,250	165,051,230		799,465,223	
Jefferson	24,391,450		10,089,670	-	16,358,040	226,501,050		1,173,397,997	
Jennings	21,394,771		4,584,361	-	3,806,230	111,815,666		826,000,888	
Johnson	41,321,450		15,901,821	-	12,952,680	472,935,719		5,949,365,477	
Knox	62,671,670		5,390,530	4,182,590	3,578,370	246,663,970		1,313,942,142	
Kosciusko	36,199,460		28,416,050	-	11,480,690	556,613,665		5,579,755,061	
Lagrange	2,382,160		4,944,030	-	3,331,410	162,005,410		2,026,370,394	
Lake	150,902,770		41,325,325	19,306,597	1,082,600	3,052,770,298		22,215,568,031	
Laporte	53,208,120		19,950,065	9,376,033	22,595,420	563,137,576		5,439,523,844	
Lawrence	53,385,960		7,489,330	1,226,339	-	189,960,301		1,232,296,021	
Madison	23,824,260		15,515,270	-	67,319,492	395,145,058		3,541,941,373	
Marion	402,264,466		125,165,898	2,418,720	707,397,154	5,516,659,569		41,315,669,635	
Marshall	29,027,490		11,427,830	-	17,611,110	239,080,740		2,552,600,854	
Martin	-		3,369,837	-	603,300	58,757,413		296,106,714	
Miami	2,071,440		6,050,379	2,209,160	-	105,987,591		1,006,426,456	
Monroe	51,602,790		20,244,750	1,351,162	17,684,880	483,538,348		6,344,239,982	
Montgomery	97,987,850		9,361,665	-	9,876,390	407,506,805		1,856,987,418	
Morgan	32,409,400		7,854,720	-	6,382,410	210,753,290		2,976,403,601	
Newton	3,130,650		9,452,870	-	102,690	80,420,370		714,968,140	
Noble	46,352,570		11,098,950	-	1,482,655	304,577,975		2,063,870,625	
Ohio	359,050		2,401,291	-	197,670	20,246,939		260,009,469	
Orange	-		3,073,270	-	1,479,500	101,789,590		706,041,047	
Owen	-		4,710,530	-	187,190	52,172,330		639,002,959	
Parke	432,427		889,150	-	-	54,810,907		676,957,673	
Perry	27,038,970		2,901,100	-	2,043,170	107,250,240		606,293,957	
Pike	-		7,168,810	-	676,440	239,786,220		613,511,309	
Porter	157,621,220		14,441,430	-	17,866,490	1,135,153,550		9,445,650,268	
Posey	4,463,070		9,332,502	-	350,120	632,398,798		1,854,819,138	
Pulaski	3,122,430		5,505,840	-	1,039,460	75,801,510		657,537,228	
Putnam	15,779,190		1,478,070	-	12,925,750	217,937,410		1,557,532,731	
Randolph	10,123,240		7,366,540	-	3,422,140	111,562,010		944,146,375	
Ripley	6,179,907		8,985,920	-	541,600	136,420,568		1,191,151,344	
Rush	16,181,320		6,544,867	-	1,310,140	90,599,123		790,497,898	
St Joseph	61,404,820		10,418,200	-	209,085,173	1,174,027,067		9,887,186,105	
Scott	18,782,220		5,435,053	-	796,320	98,167,877		778,918,585	
Shelby	38,791,500		10,495,690	-	-	377,745,000		2,210,547,996	
Spencer	110,824,620		10,866,800	-	4,416,680	304,170,700		1,163,182,687	
Starke	3,166,830		2,134,325	-	480,290	73,209,665		966,568,253	
Steuben	13,080,360		7,453,010	-	19,417,680	203,101,230		3,086,056,057	
Sullivan	-		9,268,888	-	191,040	236,723,252		771,898,191	
Switzerland	1,236,660		-	-	115,530	41,769,930		466,021,840	
Tippecanoe	297,634,280		-	25,690,689	61,437,270	1,109,715,771		7,593,280,550	
Tipton	1,693,310		3,419,080	-	4,727,904	86,097,284		757,453,393	
Union	2,363,108		920,047	-	223,010	35,787,705		312,187,515	
Vanderburgh	68,017,880		28,416,990	10,050,170	144,575,320	994,437,480		7,824,773,621	
Vermillion	39,020,493		8,098,900	-	1,893,560	306,722,411		764,394,033	
Vigo	220,149,636		15,207,420	-	31,386,480	779,140,504		3,718,731,751	
Wabash	3,994,330		10,491,710	-	-	159,844,520		1,146,476,076	
Warren	4,231,280		3,443,720	-	836,400	33,826,700		459,947,114	
Warrick	5,220,190		12,928,840	-	4,027,500	650,378,558		2,896,983,765	
Washington	19,431,270		5,160,080	104,900	145,220	92,490,400		834,202,248	
Wayne	37,421,511		10,462,753	2,562,990	40,691,030	350,595,466		2,463,924,697	
Wells	45,442,901		7,015,170	-	2,600,310	163,816,439		1,197,083,174	
White	8,718,910		8,487,085	-	923,110	163,634,105		1,633,956,323	
Whitley	87,920,350		6,506,450	-	5,095,570	209,028,640		1,422,088,874	
Totals	\$ 4,419,618,374	\$	1,072,798,830	\$ 114,146,882	\$ 2,000,921,838	\$ 37,000,606,947	\$	291,541,126,575	

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

continued

County		County General Fund	Property Reassessment Fund	County Debt Service Fund	Cumulative Bridge Fund	County Health Fund	Cumulative Capital Development
Adams	\$	5,507,311	\$ 75,598	\$ -	\$ 614,863	\$ 235,614	\$ 273,413
Allen		49,733,690	472,031	3,579,567	1,691,444	2,504,386	2,740,401
Bartholomew		10,479,859	154,699	1,713,588	1,491,456	979,760	-
Benton		1,729,463	80,227	-	244,692	69,339	94,553
Blackford		2,177,156	77,702	315,271	136,444	133,842	82,536
Boone		4,008,747	206,973	-	726,222	504,724	511,987
Brown		2,546,697	92,406	367,158	255,039	211,917	144,153
Carroll		2,699,379	127,590	-	482,746	148,537	209,476
Cass		5,589,454	146,137	1,046,748	279,813	287,742	229,967
Clark		4,868,319	98,350	549,120	-	586,001	737,624
Clay		2,285,359	194,499	-	196,814	147,418	148,189
Clinton		4,732,107	151,459	-	331,893	259,456	217,311
Crawford		1,874,675	200,666	-	-	104,238	57,641
Daviess		7,131,495	185,115	-	547,254	187,139	268,063
Dearborn		5,295,389	229,196	778,312	795,025	599,253	360,507
Decatur		2,443,759	164,563	349,108	627,690	255,072	208,054
Dekalb		5,242,365	251,873	456,786	418,365	243,335	424,768
Delaware		14,694,266	239,495	1,774,152	1,906,505	564,073	-
Dubois		4,243,219	184,053	-	698,201	278,080	566,163
Elkhart		18,952,078	295,072	-	851,495	2,503,900	1,171,859
Fayette		3,802,576	84,352	416,360	290,170	97,173	172,752
Floyd		4,887,910	226,728	-	391,622	379,844	-
Fountain		2,357,890	104,603	-	377,103	187,885	125,257
Franklin		1,439,526	94,227	389,036	455,275	126,880	151,136
Fulton		2,810,091	88,290	187,023	218,352	164,238	261,073
Gibson		8,273,665	126,604	-	1,040,785	200,594	-
Grant		9,047,239	445,800	1,443,544	679,315	277,902	387,904
Greene		3,204,532	166,212	-	263,042	147,151	155,538
Hamilton		27,065,607	477,941	9,859,741	2,796,838	725,762	2,796,838
Hancock		6,050,604	256,797	2,813,228	943,513	230,829	931,972
Harrison		2,709,129	159,552	-	577,969	446,095	271,890
Hendricks		13,648,029	299,153	2,652,491	1,356,161	751,207	1,223,204
Henry		5,746,928	204,206	1,312,750	332,563	449,252	252,340
Howard		10,648,745	436,456	1,328,679	899,948	513,704	919,261
Huntington		5,079,703	111,949	-	521,582	153,930	-
Jackson		4,495,973	188,004	789,615	358,102	248,881	320,501
Jasper		4,314,115	176,808	-	954,763	148,519	509,207
Jay		2,876,080	93,785	-	457,489	168,508	173,846
Jefferson		4,461,824	117,476	-	725,188	320,800	168,307
Jennings		2,906,329	78,590	675,574	340,054	201,010	-
Johnson		9,318,616	263,999	1,673,868	842,551	556,084	1,089,700
Knox		6,260,751	205,577	-	352,596	-	-
Kosciusko		7,190,728	363,059	-	547,297	612,323	135,470
Lagrange		3,471,278	124,728	339,644	255,213	268,645	353,076
Lake		88,999,286	1,517,145	7,920,680	1,930,912	1,724,866	1,871,803
Laporte		22,462,647	391,495	1,738,847	1,443,955	1,520,220	798,243
Lawrence		4,406,746	156,063	830,022	675,115	183,807	117,914
Madison		15,391,423	263,665	-	892,864	823,952	-
Marion		119,214,634	1,720,701	5,685,794	-	-	4,788,037
Marshall		5,107,492	272,826	-	643,967	275,284	439,962
Martin		1,248,399	74,130	-	91,555	41,347	56,705
Miami		4,356,359	183,571	-	280,291	129,289	-
Monroe		13,474,377	289,200	1,900,460	1,257,136	360,025	1,965,382
Montgomery		4,273,621	248,403	132,361	634,606	230,271	368,072
Morgan		5,000,418	274,114	-	288,541	435,697	516,489
Newton		3,589,926	96,369	-	199,877	144,197	127,064
Noble		5,572,582	140,142	562,514	-	253,034	560,567
Ohio		583,706	44,460	-	116,221	99,581	38,740
Orange		1,506,226	85,939	-	393,613	69,538	131,204
Owen		1,606,217	106,571	-	308,225	82,321	98,913
Parke		2,043,793	140,234	-	220,751	65,756	134,195
Perry		2,284,608	76,188	116,341	269,746	104,501	171,423
Pike		4,070,921	353,940	-	283,762	100,080	109,233
Porter		27,499,497	363,586	3,467,366	443,397	1,010,946	1,676,042
Posey		6,781,029	132,708	-	921,586	265,417	363,105
Pulaski		3,069,409	102,050	104,684	159,330	159,989	127,727
Putnam		2,494,367	182,181	-	853,216	130,563	-
Randolph		3,558,270	110,224	528,896	311,115	194,669	182,225
Ripley		1,921,028	69,119	-	476,682	199,015	221,657
Rush		3,339,515	68,200	400,863	156,859	45,466	143,219
St Joseph		35,853,376	868,337	4,171,262	706,031	308,381	1,655,520
Scott		2,537,199	107,007	631,484	70,400	204,159	130,239
Shelby		4,851,777	110,079	733,167	486,008	392,545	338,544
Spencer		4,719,270	113,177	-	510,365	176,172	203,932
Starke		2,928,552	245,163	-	60,333	115,878	123,539
Steuben		4,158,778	190,291	1,264,514	184,153	300,782	386,720
Sullivan		4,716,808	187,266	-	314,912	62,677	-
Switzerland		1,239,756	36,792	-	219,356	216,561	73,119
Tippecanoe		19,284,046	303,845	1,019,570	2,363,241	-	1,323,415
Tipton		2,387,346	83,019	-	389,664	30,665	131,633
Union		1,057,089	60,476	-	107,375	202,100	59,241
Vanderburgh		33,207,257	420,165	2,642,053	2,058,095	2,684,781	1,324,587
Vermillion		4,929,845	160,928	-	280,302	197,949	176,039
Vigo		19,239,371	665,534	-	988,115	1,083,191	580,645
Wabash		3,153,203	89,896	-	307,241	400,551	245,793
Warren		2,322,810	26,683	-	238,308	86,950	153,198
Warrick		10,194,536	364,192	995,838	247,537	401,180	600,348
Washington		2,981,092	110,441	183,794	288,466	243,136	140,936
Wayne		12,417,949	305,171	-	1,009,589	949,932	429,075
Wells		3,285,859	164,353	-	-	120,287	-
White		3,815,556	103,560	-	841,429	197,412	-
Whitley		3,707,331	-	650,993	434,423	225,541	230,667
Totals	\$	845,147,958	\$ 20,702,198	\$ 70,492,866	\$ 53,632,117	\$ 35,431,700	\$ 42,161,047

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

continued

County		Other County Funds	Township General Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds	School General Fund
Adams	\$	570,765	\$ 246,732	\$ 134,547	\$ 138,019	\$ 34,540	-
Allen		-	1,001,487	3,001,343	878,179	2,109,326	992,442
Bartholomew		241,965	598,817	381,272	406,573	238,234	-
Benton		452,136	84,041	39,252	118,585	41,594	11,460
Blackford		89,599	61,077	160,454	60,116	36,972	-
Boone		1,623,107	174,865	157,500	420,651	745,470	85,999
Brown		70,228	72,491	36,240	48,009	80,296	-
Carroll		128,720	166,497	84,818	263,738	181,074	10,353
Cass		178,989	176,973	185,310	445,081	242,022	-
Clark		1,200,688	339,932	414,836	161,793	101,594	88,304
Clay		48,625	114,995	86,988	193,293	32,248	122,133
Clinton		219,945	231,148	275,770	328,080	136,093	-
Crawford		391,904	67,901	19,943	20,377	-	-
Daviess		197,254	166,170	146,928	113,642	43,481	-
Dearborn		990,797	135,658	62,367	440,521	13,747	1,216,382
Decatur		302,090	178,417	24,407	262,177	62,002	-
Dekalb		181,434	235,868	65,899	236,399	111,963	122,988
Delaware		-	376,965	1,586,401	734,011	518,493	-
Dubois		118,034	137,118	75,461	237,240	52,064	-
Elkhart		7,265,422	888,219	1,001,027	1,961,392	4,350,449	67,016
Fayette		118,092	159,059	53,788	59,706	-	-
Floyd		931,881	45,752	153,993	64,143	37,851	-
Fountain		-	92,079	86,686	94,867	40,125	57,577
Franklin		111,953	83,432	59,511	72,331	8,005	81,229
Fulton		-	109,218	33,413	330,544	74,332	-
Gibson		-	336,456	172,033	220,380	2,513,336	-
Grant		-	245,407	290,016	353,635	160,725	-
Greene		491,773	105,948	169,133	269,016	163,399	8,317
Hamilton		3,203,973	532,594	588,187	5,383,983	7,226,654	1,068,821
Hancock		-	201,346	133,735	2,686,708	2,022,984	38,789
Harrison		1,230,830	131,988	68,562	120,103	173,126	-
Hendricks		299,153	762,294	194,796	2,696,159	5,553,978	96,249
Henry		176,492	344,094	57,730	528,861	123,717	-
Howard		3,066,777	916,768	796,130	323,931	112,884	-
Huntington		259,519	158,380	50,004	224,368	182,501	-
Jackson		170,099	250,366	55,685	101,984	99,220	101,648
Jasper		1,162,218	253,019	73,726	281,985	171,268	-
Jay		396,490	84,540	90,504	117,526	7,142	-
Jefferson		611,100	174,502	156,779	173,453	12,204	-
Jennings		75,568	103,423	90,771	77,549	98,981	-
Johnson		320,169	367,752	182,176	64,319	116,249	-
Knox		90,952	216,450	278,135	222,242	136,484	-
Kosciusko		736,955	392,687	302,285	683,723	2,436,319	222,416
Lagrange		341,563	160,019	81,068	314,120	200,115	37,301
Lake		8,945,246	3,689,079	14,045,546	1,144,699	3,063,040	3,276,925
Laporte		45,759	344,055	397,716	1,006,955	879,734	-
Lawrence		50,865	134,900	174,645	183,221	127,980	865
Madison		-	286,348	430,730	729,730	797,315	927,873
Marion		-	1,442,480	4,739,228	54,481,577	12,514,960	2,986,323
Marshall		-	358,084	183,834	656,528	596,154	42,499
Martin		-	86,039	46,681	35,761	10,998	-
Miami		383,920	164,042	112,901	166,294	7,175	-
Monroe		542,988	668,441	718,188	1,608,330	847,374	559,372
Montgomery		-	87,836	282,822	315,008	435,691	-
Morgan		317,395	581,797	191,273	1,480,255	1,333,855	-
Newton		681,008	294,058	53,200	281,238	67,448	-
Noble		615,067	427,813	142,286	319,801	264,236	371,889
Ohio		228,802	31,623	7,769	24,751	-	-
Orange		5,904	95,369	40,463	-	4,754	-
Owen		533,491	103,206	34,750	81,967	18,015	-
Parke		350,249	153,292	14,361	140,197	152,930	7,590
Perry		-	72,121	40,714	26,877	-	-
Pike		214,195	187,534	40,001	75,238	2,951	-
Porter		744,907	1,060,465	883,918	2,154,355	1,373,830	115,038
Posey		331,771	272,530	107,856	632,024	461,766	314,226
Pulaski		132,995	145,464	29,597	222,131	35,663	-
Putnam		340,072	124,807	71,194	93,671	99,832	-
Randolph		-	115,783	166,057	194,291	61,955	-
Ripley		129,162	110,657	72,691	97,088	61,755	128,598
Rush		115,182	94,614	69,040	203,975	54,778	-
St Joseph		2,637,471	999,861	1,097,026	1,856,630	6,319,364	1,989,661
Scott		273,854	96,400	96,900	125,677	13,856	-
Shelby		-	171,832	67,470	305,879	194,387	-
Spencer		41,641	212,315	78,958	307,735	81,557	-
Starke		-	174,624	51,492	466,328	132,792	-
Steuben		279,298	195,686	177,897	776,283	35,390	201,669
Sullivan		57,326	228,404	129,143	182,439	275,761	41,796
Switzerland		58,215	67,135	53,154	41,372	-	-
Tippecanoe		-	266,064	237,228	840,777	809,625	368,836
Tipton		-	122,002	58,126	298,829	110,406	-
Union		14,193	27,138	5,731	76,612	-	-
Vanderburgh		1,040,254	347,333	1,680,736	955,211	792,024	-
Vermillion		-	220,604	174,360	228,906	45,877	219,618
Vigo		1,585,737	342,706	722,193	206,103	117,069	1,178,267
Wabash		-	233,092	80,235	389,326	129,523	-
Warren		-	105,903	29,963	72,011	6,075	11,423
Warrick		608,946	308,580	189,669	771,970	548,000	-
Washington		-	148,694	81,497	221,809	67,515	-
Wayne		807,671	269,062	523,430	905,796	109,928	217,419
Wells		79,794	72,787	137,733	119,475	98,098	-
White		1,461,173	168,163	65,864	273,637	137,435	33,400
Whitley		43,570	308,808	95,326	263,802	302,619	15,721
Totals	\$	52,045,608	\$ 27,902,768	\$ 41,091,201	\$ 98,976,279	\$ 64,104,754	17,438,429

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

continued

County		School Debt Service Fund		School Pension Debt		School Capital Projects Fund		School Transportation Fund		School Bus Replacement Fund		Other School Funds
Adams	\$	4,978,986.24	\$	576,894.48	\$	4,379,013.97	\$	2,637,991.42	\$	941,942.82	\$	-
Allen		39,308,529		4,838,081		36,138,926		25,845,294		1,822,096		8,963,136
Bartholomew		10,944,746		1,644,624		11,912,217		4,335,228		1,015,969		1,555,092
Benton		2,505,119		224,284		1,481,179		1,189,196		287,598		-
Blackford		2,320,197		371,999		1,006,583		605,443		44,431		-
Boone		25,754,482		1,140,368		7,703,747		5,674,333		995,467		-
Brown		3,108,523		80,085		1,786,508		2,013,209		250,111		-
Carroll		1,776,082		284,950		2,698,101		1,797,505		539,619		-
Cass		5,527,081		845,283		3,681,119		2,202,151		643,516		-
Clark		14,764,869		2,076,585		10,556,566		5,949,398		1,747,994		-
Clay		2,959,701		365,650		2,574,630		1,722,310		670,773		-
Clinton		5,016,362		938,702		3,269,019		1,996,120		405,488		-
Crawford		1,138,273		523,886		833,638		1,202,379		226,254		-
Daviess		3,809,217		1,061,251		3,287,626		1,670,660		92,381		-
Dearborn		10,457,350		998,206		6,032,935		4,225,942		977,041		-
Decatur		2,656,029		591,063		2,797,316		947,645		201,565		-
Dekalb		7,126,964		1,408,034		5,074,266		3,697,050		564,943		-
Delaware		12,285,500		1,806,195		10,366,278		7,226,048		1,597,440		-
Dubois		9,694,813		2,123,426		7,139,380		2,870,995		602,660		-
Elkhart		48,271,949		5,021,777		27,699,940		14,803,250		1,856,703		-
Fayette		1,387,417		195,696		2,795,754		1,978,554		311,089		-
Floyd		14,398,722		2,314,396		8,533,231		4,331,395		-		-
Fountain		2,275,941		122,077		1,817,353		1,131,271		396,309		-
Franklin		1,845,016		265,200		2,501,647		2,391,605		163,277		-
Fulton		2,781,070		260,951		2,232,529		1,360,809		192,854		-
Gibson		4,402,529		1,032,182		4,725,621		3,901,423		10,583		-
Grant		6,126,507		1,592,498		5,610,749		3,431,893		784,347		-
Greene		3,219,364		1,005,689		2,539,535		1,746,217		116,840		-
Hamilton		93,637,984		5,284,825		42,312,520		21,098,444		5,177,465		2,003,200
Hancock		20,426,419		1,413,672		9,250,675		4,208,503		797,041		-
Harrison		3,975,445		1,094,583		3,379,905		2,317,323		470,431		-
Hendricks		54,770,575		2,901,576		17,231,924		12,799,891		3,299,509		-
Henry		5,830,336		1,073,349		4,660,454		4,132,470		710,732		-
Howard		12,297,096		1,367,058		13,926,448		5,385,142		1,089,479		-
Huntington		4,657,349		615,722		4,123,045		2,722,406		515,222		-
Jackson		5,353,514		615,159		5,283,453		1,999,234		197,907		-
Jasper		5,694,508		1,418,746		6,597,511		2,264,896		710,143		-
Jay		3,097,963		953,102		2,911,917		1,759,045		261,531		-
Jefferson		3,212,973		1,429,576		3,424,618		2,417,441		474,155		-
Jennings		2,425,719		331,742		3,034,793		2,740,080		148,112		-
Johnson		37,582,428		2,525,059		17,504,195		8,443,859		1,776,061		-
Knox		4,339,432		642,951		3,567,909		3,174,151		486,781		-
Kosciusko		18,942,153		1,414,014		13,168,166		5,528,441		950,117		-
Lagrange		4,836,132		477,575		5,105,568		2,884,862		629,823		-
Lake		120,919,031		7,540,864		48,911,849		37,957,657		3,674,132		-
Laporte		19,946,573		2,476,756		12,623,832		7,668,598		2,440,917		-
Lawrence		6,719,093		857,954		3,724,502		3,511,758		210,965		-
Madison		19,925,593		3,945,947		9,910,510		7,434,448		1,301,213		-
Marion		171,941,045		13,873,287		124,045,214		72,976,638		20,322,361		5,679,721
Marshall		7,128,129		955,871		5,963,411		2,973,709		794,909		-
Martin		712,747		432,709		850,383		1,071,538		-		-
Miami		3,691,949		415,644		3,188,664		1,674,468		692,692		-
Monroe		12,746,062		1,040,600		10,599,082		5,598,228		689,315		-
Montgomery		9,202,004		823,703		5,270,584		3,982,105		188,979		-
Morgan		7,353,282		1,315,113		7,527,449		4,749,119		1,594,772		-
Newton		991,128		521,742		1,687,201		1,569,032		270,595		-
Noble		7,965,915		788,146		5,432,292		3,855,506		955,187		-
Ohio		-		-		578,766		287,303		53,561		-
Orange		1,831,349		382,234		1,498,265		1,246,597		170,150		-
Owen		3,640,054		296,265		2,126,645		2,174,651		224,207		-
Parke		2,570,290		93,576		1,769,135		1,184,140		258,335		-
Perry		2,304,823		569,822		1,590,512		1,049,216		50,013		-
Pike		1,359,008		579,729		1,789,228		2,155,373		552,269		-
Porter		35,582,837		5,143,300		23,127,995		13,958,515		1,599,518		-
Posey		3,917,141		1,007,519		5,919,400		2,485,665		362,153		-
Pulaski		1,368,667		384,406		1,063,377		1,055,503		455,654		-
Putnam		6,443,671		661,407		4,066,185		2,660,032		665,886		-
Randolph		2,479,099		611,949		2,527,924		2,323,810		310,432		-
Ripley		4,094,429		115,400		3,282,815		2,648,034		469,451		-
Rush		2,030,111		-		2,268,564		1,642,626		200,075		-
St Joseph		34,411,978		4,013,710		24,847,219		18,848,723		2,027,032		614,404
Scott		3,014,019		583,982		2,444,894		1,521,062		309,128		-
Shelby		8,114,140		1,461,095		5,512,701		3,483,370		674,440		-
Spencer		2,891,378		1,038,191		3,360,903		1,932,039		526,266		-
Starke		3,819,391		473,395		1,861,451		1,402,271		496,694		-
Steuben		6,758,816		1,408,610		5,700,309		3,579,891		687,598		-
Sullivan		2,266,234		895,459		2,840,580		2,345,609		308,518		-
Switzerland		-		-		1,755,777		1,002,702		187,687		-
Tippecanoe		30,780,407		79,399		20,635,726		8,628,161		2,647,045		2,536,064
Tipton		2,093,687		300,192		2,206,582		1,440,684		190,298		-
Union		1,908,684		230,486		1,317,504		592,105		47,825		-
Vanderburgh		4,493,626		6,601,571		14,773,389		12,199,020		1,467,016		113,943
Vermillion		2,912,955		-		2,250,818		944,448		135,561		-
Vigo		6,926,988		-		12,251,262		4,699,486		1,487,265		-
Wabash		2,894,930		578,059		3,798,551		1,771,950		294,695		-
Warren		1,340,442		26,962		1,307,689		840,664		331,639		-
Warrick		6,563,995		1,789,663		8,091,896		5,425,895		230,465		-
Washington		3,833,758		746,475		2,541,701		1,800,288		274,937		-
Wayne		4,999,723		1,930,980		6,141,308		4,122,563		545,559		-
Wells		3,486,066		176,030		3,536,017		2,002,306		321,769		-
White		4,901,722		745,247		3,928,190		1,945,131		367,824		-
Whitley		4,132,970		542,574		4,063,019		2,066,695		417,207		-
Totals	\$	1,130,731,303	\$	125,724,762	\$	763,161,777	\$	469,250,828	\$	87,638,005	\$	21,465,560

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

continued

County		Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams	\$	719,262	\$ 112,561	\$ -	\$ -	2,835,383	\$ -
Allen		17,530,700	6,070,841	-	-	59,762,272	500,394
Bartholomew		2,110,830	25,904	-	-	18,399,206	1,273,485
Benton		400,636	111,382	30,925	-	1,138,999	-
Blackford		309,785	-	17,770	-	1,638,347	127,700
Boone		1,385,809	1,365,062	20,543	-	3,869,379	1,942,491
Brown		135,528	177,419	118,279	-	261,737	-
Carroll		576,861	115,311	19,348	-	2,062,714	-
Cass		1,002,911	79,858	-	-	6,254,516	228,022
Clark		1,995,088	434,471	187,612	-	17,768,476	205,004
Clay		239,901	102,971	-	-	1,257,986	138,811
Clinton		1,360,028	140,614	6,875	-	5,240,557	-
Crawford		103,700	-	33,399	-	186,337	-
Daviess		231,063	241,094	-	-	2,578,662	57,788
Dearborn		1,408,926	442,626	317,532	-	6,719,617	-
Decatur		354,440	103,425	-	-	2,221,045	292,470
Dekalb		1,459,125	-	61,126	-	4,906,041	238,097
Delaware		3,823,602	-	-	-	18,087,879	42,554
Dubois		1,238,329	313,298	-	-	4,666,419	22,132
Elkhart		6,436,338	728,260	522,668	-	37,157,481	2,175,618
Fayette		563,470	-	89,750	-	6,265,537	-
Floyd		1,198,421	-	212,006	-	9,124,208	-
Fountain		287,374	81,548	46,240	-	795,248	25,952
Franklin		573,209	-	50,744	-	836,050	-
Fulton		1,022,153	348,274	5,716	-	1,339,564	56,207
Gibson		1,077,287	-	55,289	-	2,475,938	124,114
Grant		1,601,086	718,153	8,804	-	12,196,127	186,336
Greene		448,238	302,991	-	-	1,232,155	-
Hamilton		5,429,601	4,450,338	867,157	-	54,248,896	13,844,778
Hancock		-	-	-	-	5,879,518	413,650
Harrison		1,168,963	-	-	-	705,572	-
Hendricks		2,325,153	1,721,276	596,471	83,619	11,589,014	3,095,735
Henry		1,192,397	874,430	-	-	7,404,151	176,102
Howard		4,205,600	-	-	-	29,505,632	-
Huntington		1,555,032	-	4,014	-	6,636,980	421,055
Jackson		1,156,735	388,450	146,306	-	6,420,050	417,541
Jasper		1,148,800	360,561	294,200	-	1,844,683	184,066
Jay		615,282	148,328	-	-	2,415,860	-
Jefferson		917,215	-	38,406	-	4,368,998	-
Jennings		309,071	-	66,499	-	1,618,815	215,298
Johnson		2,900,030	1,503,204	737,510	-	14,135,221	1,479,312
Knox		935,053	48,617	118,637	-	4,181,510	-
Kosciusko		2,278,296	395,666	185,493	-	8,290,423	261,516
Lagrange		521,939	-	-	-	1,336,926	65,539
Lake		23,947,871	3,452,483	1,129,207	-	161,554,567	19,708,895
Laporte		5,695,256	55,651	185,353	-	21,735,937	928,855
Lawrence		1,162,904	385,823	-	-	5,041,400	-
Madison		4,206,978	458,299	-	-	21,259,770	2,548,517
Marion		33,990,438	5,913,775	1,282,862	-	19,155,607	1,941,283
Marshall		1,790,053	440,872	-	-	5,260,565	132,099
Martin		64,238	6,923	-	-	475,625	-
Miami		395,832	-	-	-	2,645,366	262,151
Monroe		3,629,760	1,664,378	389,535	-	15,652,063	1,523,271
Montgomery		942,478	858,179	-	-	4,736,548	101,032
Morgan		1,137,195	693,815	-	-	4,754,086	-
Newton		717,753	596,858	-	-	581,267	-
Noble		1,361,058	822,216	117,220	-	4,636,463	522,320
Ohio		93,601	-	-	-	-	-
Orange		234,998	282,556	-	-	980,027	54,884
Owen		382,250	176,129	84,874	-	608,911	-
Parke		216,401	-	-	-	344,891	7,289
Perry		541,314	185,857	-	-	1,988,807	103,544
Pike		474,158	-	-	-	684,927	-
Porter		5,480,180	1,197,210	998,863	-	28,001,436	3,888,819
Posey		1,301,128	-	207,478	-	2,309,205	1,560
Pulaski		516,258	231,716	1,609	-	580,933	-
Putnam		347,847	237,432	134,642	-	2,159,788	80,852
Randolph		428,297	-	-	-	3,397,431	-
Ripley		437,244	82,339	37,547	-	1,585,729	-
Rush		209,318	-	-	-	2,987,673	-
St Joseph		13,326,896	2,067,030	545,661	-	65,719,333	1,654,058
Scott		420,989	-	-	-	1,673,790	-
Shelby		571,164	-	-	-	5,172,503	449,175
Spencer		1,059,354	162,096	69,851	-	1,043,405	-
Starke		789,546	192,241	51,085	-	1,074,848	39,514
Steuben		760,357	421,981	61,655	-	3,854,058	92,064
Sullivan		952,381	-	-	-	1,256,873	-
Switzerland		152,757	-	-	-	222,691	-
Tippecanoe		3,526,599	1,695,007	160,122	-	25,605,177	934,909
Tipton		716,503	-	53,102	-	2,809,185	29,931
Union		255,170	132,985	-	-	454,291	-
Vanderburgh		7,463,265	3,510,868	-	783,358	46,031,099	2,165,834
Vermillion		536,869	367,194	-	-	937,304	9,650
Vigo		4,590,828	-	-	-	19,139,805	-
Wabash		743,064	173,179	-	-	4,417,875	108,803
Warren		139,864	66,076	-	-	304,205	-
Warrick		2,117,825	690,776	155,606	-	3,149,905	-
Washington		206,659	128,302	-	-	1,982,614	-
Wayne		1,612,519	166,458	170,157	-	10,587,337	193,732
Wells		891,983	315,953	-	-	1,750,388	-
White		493,359	160,621	82,473	-	2,883,400	-
Whitley		728,570	202,030	47,628	-	1,436,933	107,103
Totals	\$	208,015,495	\$ 50,102,237	\$ 10,825,851	\$ 866,976	\$ 906,386,170	\$ 65,801,912

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

continued

County	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund	Cumulative Capital Development	Other Municipal Funds
Adams	\$ -	\$ 9,050	\$ 1,081,902	\$ 573,368	\$ 223,302	\$ 12,569
Allen	-	62,103	730,955	758,524	63,459	41,851,498
Bartholomew	174,239	281,858	180,674	108,387	908,543	4,525,100
Benton	-	-	250,644	-	22,823	74,601
Blackford	33,937	41,151	259,568	-	72,884	-
Boone	-	-	2,112,133	1,367,053	448,488	3,217,025
Brown	-	-	91,608	-	9,518	-
Carroll	-	16,716	56,678	-	19,174	38,596
Cass	66,771	97,485	80,904	9,191	5,993	16,703
Clark	386,458	238,020	187,572	-	424,861	8,882,313
Clay	1,516	6,367	55,029	-	50,217	395,057
Clinton	5,661	5,661	533,702	-	19,601	63,090
Crawford	-	-	-	-	3,759	2,834
Daviess	-	-	381,453	251,658	79,482	94,516
Dearborn	-	101,238	994,866	69,866	71,098	756,118
Decatur	116,647	131,547	-	-	121,735	75,778
Dekalb	-	30,455	2,138,788	570,184	289,057	102,892
Delaware	1,903,402	1,516,196	671,153	534,681	116,886	1,181,197
Dubois	51,200	4,695	894,895	1,843,561	414,512	307,326
Elkhart	514,168	489,959	3,406,602	2,413,186	1,820,600	3,517,729
Fayette	-	-	285,204	-	55,328	565,138
Floyd	631,473	474,942	-	528,457	-	177,936
Fountain	-	18,355	479,128	80,959	57,287	294,617
Franklin	-	-	95,736	-	54,323	162,297
Fulton	52,170	23,290	627,831	-	127,234	420,907
Gibson	62,057	62,057	350,298	147,617	65,927	576,877
Grant	-	-	1,203,834	3,747	399,859	1,511,209
Greene	-	28,330	135,736	25,904	33,145	232,241
Hamilton	-	-	10,703,525	201,677	4,483,249	7,481,837
Hancock	-	-	808,531	667,604	42,924	2,669,495
Harrison	-	-	-	-	-	1,431
Hendricks	-	-	1,847,414	-	677,908	14,039,108
Henry	-	-	37,311	-	229,362	245,826
Howard	960,812	880,953	88,444	1,736,949	8,442	419,264
Huntington	-	-	338,067	718,623	117,095	338,314
Jackson	-	98,950	122,124	780,516	301,570	27,549
Jasper	-	-	273,267	-	112,671	32,859
Jay	3,682	11,152	695,426	168,131	79,770	168,190
Jefferson	-	-	1,148	693,097	212,533	67,710
Jennings	-	38,935	198,041	123,539	71,135	33,884
Johnson	-	-	780,972	1,987,288	1,022,316	5,293,656
Knox	-	133,742	476,426	221,877	66,601	1,966,219
Kosciusko	43,735	46,469	1,162,811	1,474,386	576,761	1,041,489
Lagrange	-	-	655,401	-	99,974	414,163
Lake	2,162,341	2,226,442	4,319,091	10,473,118	3,674,356	3,602,624
Laporte	-	-	624,378	2,670,683	804,482	497,465
Lawrence	9,001	18,411	1,000,374	102,113	140,272	1,069,045
Madison	-	24,214	645,717	1,664	119,891	2,780,098
Marion	-	-	105,885	135,246	630,064	551,560
Marshall	-	5,067	2,110,867	898,894	271,442	813,082
Martin	-	16,347	29,878	28,738	17,976	10,820
Miami	-	-	480,884	-	119,513	2,629,840
Monroe	-	-	139,709	5,263,334	908,945	624,758
Montgomery	-	-	967,489	722,152	201,868	288,392
Morgan	-	-	2,324,492	617,414	216,840	469,400
Newton	-	-	371,554	80,306	37,756	-
Noble	-	121,003	1,117,625	231,221	147,447	516,986
Ohio	-	-	306,703	-	51,766	-
Orange	-	-	212,985	-	67,532	201,554
Owen	-	-	-	-	29,974	255,749
Parke	-	-	61,704	-	19,923	200,900
Perry	-	36,436	3,005	-	54,896	-
Pike	-	-	20,766	-	11,351	33,696
Porter	74,640	101,178	3,665,077	1,507,440	884,788	4,205,872
Posey	39,036	19,518	439,151	-	72,202	463,267
Pulaski	-	-	108,673	8,094	18,108	111,245
Pulnam	29,670	40,055	79,739	-	166,881	684,274
Randolph	19,614	15,133	750,734	37,886	88,450	269,121
Ripley	-	-	262,391	10,219	126,221	262,067
Rush	-	-	305,463	-	52,821	-
St Joseph	571,263	779,090	1,247,959	10,834,550	1,289,918	821,299
Scott	-	35,884	66,610	199,030	113,710	25,008
Shelby	301,201	459,682	97,434	18,207	229,210	2,540,949
Spencer	-	-	58,500	34,959	23,515	242,307
Starke	-	64,080	166,075	160,721	41,172	152,296
Steuben	-	-	1,165,861	7,618	424,452	370,946
Sullivan	-	-	-	78,708	21,095	2,524
Switzerland	-	-	9,916	-	-	39,762
Tippecanoe	563,961	464,439	1,825,304	3,395,385	989,564	420,852
Tipton	57,625	48,153	11,877	-	41,466	3,218
Union	-	-	120,162	-	15,482	8,288
Vanderburgh	252,264	252,264	-	6,110,192	34,758	-
Vermillion	-	-	83,918	-	10,769	63,964
Vigo	-	-	1,915,926	1,779,074	434,617	1,445,215
Wabash	300,911	227,577	1,069,806	332,392	21,340	714,906
Warren	-	-	-	28,527	13,473	39,897
Warrick	38,937	38,937	65,413	80,988	48,257	253,968
Washington	-	-	270,552	89,728	45,975	110,921
Wayne	177,905	258,771	1,924,821	2,078,149	392,511	162,048
Wells	-	77,430	493,395	453,826	170,158	87,725
White	96,172	58,988	126,198	13,927	90,507	5,877
Whitley	-	171,217	391,228	46,958	88,582	445,608
Totals	\$ 9,702,468	\$ 10,409,993	\$ 67,040,890	\$ 66,591,486	\$ 27,557,699	\$ 131,796,549

State of Indiana
Property Taxes Charged Payable 2009 by Fund and County

continued

County	Solid Waste District Tax	Fire Protection District Tax	Tax Increment Replacement	Other Special District Taxes	Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC
Adams	\$ 540,525	\$ -	\$ -	\$ -	\$ 122,016	-
Allen	-	999,784	112,296	11,116,763	12,675,732	-
Bartholomew	1,249,491	-	-	-	1,038,650	-
Benton	-	-	-	-	732	-
Blackford	-	-	-	-	65,594	-
Boone	-	-	74,537	-	4,186,037	-
Brown	136,760	-	-	79,097	-	-
Carroll	-	-	-	-	436,268	-
Cass	-	-	-	507,514	644,079	-
Clark	-	1,366,965	-	1,255,290	13,179,533	-
Clay	-	12,732	-	4,366	166,979	-
Clinton	36,877	-	-	105,474	-	-
Crawford	166,728	223,857	-	56,104	197,792	-
Daviess	365,173	95,174	-	20,161	1,255,143	-
Dearborn	563,441	-	-	-	1,103,296	-
Decatur	223,335	-	52,755	-	959,583	-
Dekalb	215,586	-	-	-	1,457,243	-
Delaware	223,739	-	-	10,141,637	5,898,109	-
Dubois	-	43,788	-	191,149	1,069,017	-
Elkhart	-	-	-	-	11,236,942	-
Fayette	-	-	-	-	-	-
Floyd	-	1,837,620	-	871,989	3,789,068	-
Fountain	133,252	-	-	-	498,747	-
Franklin	119,416	-	-	-	-	-
Fulton	-	-	-	347,464	-	-
Gibson	1,044,073	-	-	307,410	4,571,981	-
Grant	129,301	-	-	-	5,201,957	-
Greene	-	-	-	-	382,330	-
Hamilton	-	-	1,949,627	513,344	37,426,393	-
Hancock	-	-	-	-	1,694,607	-
Harrison	172,577	-	196,418	38,227	-	-
Hendricks	-	-	-	-	19,537,911	-
Henry	-	-	46,422	-	1,001,386	-
Howard	699,102	-	-	-	-	-
Huntington	160,291	-	-	-	2,322,429	-
Jackson	-	40,495	-	-	182,099	-
Jasper	-	-	-	-	972,958	-
Jay	-	-	-	-	809,256	-
Jefferson	147,974	-	-	-	1,083,536	-
Jennings	111,840	-	-	-	1,850,303	-
Johnson	387,574	5,190,925	577,247	2,179,718	7,373,831	-
Knox	-	936,582	-	315,216	1,077,227	-
Kosciusko	167,982	-	201,966	-	3,010,073	-
Lagrange	188,052	-	66,597	-	2,123,509	-
Lake	4,492,326	428,151	317,251	34,573,583	51,202,172	-
Laporte	-	-	-	2,884,058	7,221,857	-
Lawrence	962,964	-	-	-	1,005,768	-
Madison	221,718	17,661	-	-	7,181,654	-
Marion	-	-	6,574,485	259,758,106	85,358,350	8,024,239
Marshall	248,247	-	-	-	2,044,984	-
Martin	126,405	-	-	-	753	-
Miami	-	-	2,796	-	329,925	-
Monroe	1,298,451	883,316	1,005,802	1,276,286	7,316,804	-
Montgomery	-	-	-	-	1,022,004	-
Morgan	-	107,304	-	372,325	1,795,937	-
Newton	-	-	-	-	186	-
Noble	225,784	-	216,367	-	3,010,736	-
Ohio	31,980	-	-	-	-	-
Orange	250,600	137,593	-	74,851	1,022,833	-
Owen	-	40,280	-	13,785	-	-
Parke	-	-	-	-	98,311	-
Perry	-	-	-	39,124	1,632,433	-
Pike	-	191,860	-	-	-	-
Porter	-	-	-	763,884	13,252,818	-
Posey	492,127	102,742	-	-	207,075	-
Pulaski	-	-	-	-	-	-
Pulnam	-	-	-	279,256	972,676	-
Randolph	-	-	-	-	700,257	-
Ripley	145,388	-	-	-	-	-
Rush	-	-	-	93,964	459,666	-
St Joseph	-	-	-	7,237,529	53,188,210	-
Scott	90,815	-	-	-	1,685,451	-
Shelby	162,003	-	-	-	3,025,009	-
Spencer	297,891	90,431	-	-	1,618,183	-
Starke	-	-	-	232,714	225,136	-
Steuben	303,852	-	7,679	-	232,352	-
Sullivan	-	-	-	-	20,803	-
Switzerland	49,832	-	-	-	-	-
Tippecanoe	202,564	-	439,863	2,052,365	18,788,147	-
Tipton	111,439	-	-	-	47,688	-
Union	-	-	-	-	-	-
Vanderburgh	-	-	-	1,901,423	13,605,146	-
Vermillion	-	-	-	-	59,808	-
Vigo	-	1,884,350	-	9,116,025	4,725,248	-
Wabash	-	-	-	-	106,878	-
Warren	115,013	-	-	-	-	-
Warrick	1,576,269	-	-	-	646,753	-
Washington	-	111,268	-	597,537	65,789	-
Wayne	-	-	-	5,058,614	3,444,251	-
Wells	104,804	-	-	-	138,467	-
White	-	-	40,675	-	382,109	-
Whitley	-	-	-	-	1,868,258	-
Totals	\$ 18,693,563	\$ 14,742,876	\$ 11,882,784	\$ 354,376,352	\$ 440,331,213	8,024,239

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

continued

County	Plus Circuit Breaker Credit Reduction to Fund Amounts	Total Current Taxes	Less LOIT Property Tax Replacement Credit	Less HEA 1001-2008 State Homestead Credit	Less County Option Income Tax Homestead Credit	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 232,252	\$ 27,808,420	\$ -	\$ 611,485	\$ -	\$ 751,356
Allen	4,759,622	342,615,300	-	8,396,379	9,546,346	-
Bartholomew	80,439	78,450,905	-	1,489,428	-	-
Benton	61,429	10,744,889	1,620,756	121,781	-	65,413
Blackford	454,073	10,700,631	-	187,390	-	221,560
Boone	3,657	70,426,857	-	2,070,295	-	-
Brown	1	12,173,017	-	183,870	-	-
Carroll	178,740	15,119,588	712,349	305,201	-	-
Cass	3,207,326	33,908,662	-	572,576	-	1,598,621
Clark	269,565	91,023,200	-	1,993,174	-	4,419,346
Clay	152,853	14,448,410	-	311,231	-	-
Clinton	445,070	26,472,163	-	484,391	-	1,391,967
Crawford	241,243	7,877,527	-	113,162	-	-
Davies	1,093,016	25,652,959	-	437,998	-	1,242,929
Dearborn	-	46,157,251	-	965,305	-	-
Decatur	854	16,724,573	-	345,690	-	367,033
Dekalb	61,877	37,393,769	-	682,368	-	1,947,287
Delaware	12,601,324	112,418,182	-	1,994,495	-	4,664,697
Dubois	4,512	39,486,541	-	835,762	-	-
Elkhart	3,235,719	210,616,820	-	4,049,335	-	-
Fayette	711,888	20,458,854	3,645,446	763,347	-	399,162
Floyd	11,494	55,555,080	-	1,626,343	-	1,793,425
Fountain	20,331	12,086,060	-	187,493	-	289,807
Franklin	2,278	12,133,340	-	321,414	-	-
Fulton	7,306	15,482,903	845,189	269,838	-	836,633
Gibson	309,266	38,186,380	-	534,117	-	-
Grant	2,323,058	56,360,953	-	850,886	-	3,173,658
Greene	371,562	16,964,338	-	393,367	-	-
Hamilton	267,403	373,109,201	-	10,978,881	-	-
Hancock	198,312	64,781,455	-	1,897,300	-	-
Harrison	15,788	19,425,907	-	439,987	-	-
Hendricks	670,850	176,720,806	-	4,525,652	-	4,913,202
Henry	412,586	37,556,245	-	755,605	-	1,988,343
Howard	994,512	93,528,214	-	1,543,048	-	-
Huntington	551,475	32,539,055	-	670,766	-	-
Jackson	11,839	30,723,569	-	534,209	-	1,912,205
Jasper	3,488	29,958,982	8,804,018	439,116	-	-
Jay	4,025	18,568,571	-	541,101	-	741,589
Jefferson	38,564	25,449,575	-	549,516	-	-
Jennings	178,870	18,144,524	-	338,003	-	-
Johnson	1,499,080	129,674,971	-	3,421,593	-	-
Knox	1,330,026	31,782,145	-	479,207	-	-
Kosciusko	25,451	72,788,669	-	1,052,717	-	-
Lagrange	6,799	25,359,628	-	428,749	-	872,264
Lake	70,253,494	754,650,732	-	16,499,318	-	-
Laporte	3,104,032	122,294,305	-	1,924,271	-	-
Lawrence	1,648,726	34,613,216	-	740,912	-	-
Madison	16,733,887	119,261,680	-	2,311,890	-	4,613,984
Marion	17,944,837	1,057,778,737	-	22,977,335	12,341,486	-
Marshall	110,148	40,518,976	-	706,235	-	-
Martin	31,477	5,568,173	-	94,460	-	-
Miami	124,165	22,437,731	2,731,356	445,230	194,212	990,727
Monroe	10,018	96,450,986	-	1,950,477	1,207,067	-
Montgomery	237,260	38,553,469	1,283,182	627,370	-	670,164
Morgan	19,197	45,467,574	14,563,411	1,160,515	-	1,017,933
Newton	41,196	13,000,959	-	225,325	-	-
Noble	126,490	41,399,912	-	703,377	-	1,964,011
Ohio	316	2,579,649	-	51,568	-	-
Orange	5,234	10,987,254	-	137,569	-	-
Owen	26,046	13,053,497	-	223,729	-	-
Parke	4,605	10,252,848	563,191	160,758	-	589,021
Perry	229,019	13,531,340	-	250,992	63,176	180,218
Pike	107,888	13,298,108	-	146,361	-	-
Porter	132,786	184,360,501	-	5,094,754	-	8,822,639
Posey	139,993	30,070,368	-	429,117	313,392	-
Pulaski	-	10,193,283	2,441,159	315,572	-	439,999
Putnam	301	24,102,500	-	499,842	-	1,470,395
Randolph	1,154,495	20,538,117	-	312,397	-	-
Ripley	4,673	17,051,396	-	352,611	-	685,480
Rush	765,299	15,707,290	-	243,667	-	783,196
St Joseph	17,334,664	319,843,445	-	6,951,851	8,168,599	-
Scott	136,538	16,608,285	-	240,532	-	545,048
Shelby	18,115	39,942,088	-	661,422	-	-
Spencer	45,079	20,939,470	-	252,082	158,251	-
Starke	11,255	15,552,785	-	285,303	-	195,991
Steuben	1,896	33,991,455	1,483,038	523,135	-	251,277
Sullivan	252,627	17,437,943	-	208,603	-	-
Switzerland	4,461	5,431,046	-	83,285	-	-
Tippecanoe	6,738	153,194,442	-	2,655,330	1,383,778	3,043,316
Tipton	226,375	13,999,694	-	295,222	-	262,972
Union	119,145	6,812,080	-	119,816	-	-
Vanderburgh	723,868	169,635,401	-	3,142,674	-	-
Vermillion	228,513	15,176,201	-	194,735	-	-
Vigo	5,487,816	102,592,837	-	1,824,200	-	-
Wabash	59,559	22,643,336	2,885,693	686,236	-	1,464,988
Warren	161	7,607,937	432,493	230,513	-	116,919
Warrick	268,155	46,464,500	-	1,157,038	-	-
Washington	202,472	17,756,581	-	309,803	-	990,031
Wayne	1,476,595	63,389,023	-	1,248,876	-	-
Wells	492	18,085,195	-	416,256	-	1,094,139
White	702	23,420,753	-	367,775	-	292,921
Whitley	7,607	23,042,987	-	582,762	-	213,470
Totals	\$ 176,618,235	\$ 6,546,848,169	\$ 42,011,282	\$ 140,706,693	\$ 33,376,308	\$ 64,289,336

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State of Indiana Property Taxes Charged Payable 2009 by Fund and County

County	Less LOIT Homestead Credit	Less LOIT Residential Property Tax Credit	Less Circuit Breaker Credit	Net Current Taxes Charged	Delinquent Taxes and Penalties Charged	Total Current and Delinquent Taxes and Penalties Charged
Adams	\$ -	\$ -	\$ 232,252	\$ 26,213,327	\$ 1,770,280	\$ 29,578,700
Allen	-	-	4,759,622	319,912,953	19,709,580	362,324,880
Bartholomew	-	-	80,439	76,881,038	5,284,955	83,735,880
Benton	-	-	61,429	8,875,510	616,462	11,361,350
Blackford	-	-	454,073	9,837,608	1,676,650	12,377,281
Boone	-	-	3,657	68,352,905	6,599,147	77,026,004
Brown	1,593,863	-	1	10,395,283	3,905,049	16,078,067
Carroll	-	-	178,740	13,923,298	1,665,518	16,785,105
Cass	-	-	3,207,326	28,530,140	3,255,091	37,163,752
Clark	-	-	269,565	84,341,115	14,395,417	105,418,617
Clay	-	-	152,853	13,984,326	1,388,467	15,836,877
Clinton	-	1,345,060	445,070	22,805,675	3,627,742	30,099,905
Crawford	-	-	241,243	7,523,122	1,696,500	9,574,027
Daviess	-	-	1,093,016	22,879,016	1,366,222	27,021,181
Dearborn	-	-	-	45,191,946	4,483,168	50,640,419
Decatur	-	-	854	16,010,996	1,694,521	18,419,094
Dekalb	-	-	61,877	34,702,237	7,016,376	44,410,144
Delaware	-	-	12,601,324	93,167,667	16,434,596	128,852,748
Dubois	-	-	4,512	38,645,267	1,475,035	40,960,576
Elkhart	-	-	3,235,719	203,331,766	20,285,327	230,902,147
Fayette	-	-	711,888	14,939,011	1,943,204	22,402,058
Floyd	-	-	11,494	52,123,818	7,116,822	62,671,902
Fountain	-	-	20,331	11,588,428	1,013,027	13,099,087
Franklin	-	-	2,278	11,809,648	1,517,181	13,650,521
Fulton	-	-	7,306	13,523,938	1,498,976	16,981,879
Gibson	-	-	309,266	37,342,997	2,996,011	41,182,391
Grant	-	-	2,323,058	50,013,351	12,979,860	69,340,814
Greene	-	-	371,562	16,199,390	2,374,280	19,338,598
Hamilton	-	-	267,403	361,862,917	23,600,176	396,709,377
Hancock	-	-	198,312	62,685,843	3,803,554	68,585,010
Harrison	-	-	15,788	18,970,131	1,683,150	21,109,057
Hendricks	-	-	670,850	166,611,101	9,433,893	186,154,699
Henry	-	-	412,586	34,399,711	4,261,782	41,818,027
Howard	8,605,787	-	994,512	82,384,868	21,689,273	115,217,487
Huntington	-	1,606,748	551,475	29,710,067	2,723,446	35,262,501
Jackson	-	-	11,839	28,265,317	3,595,778	34,319,346
Jasper	-	-	3,488	20,712,360	1,589,987	31,548,969
Jay	-	1,475,879	4,025	15,805,977	1,726,164	20,294,735
Jefferson	-	-	38,564	24,861,495	2,240,670	27,690,245
Jennings	-	-	178,870	17,627,652	1,946,381	20,090,905
Johnson	-	-	1,499,080	124,754,297	15,767,529	145,442,500
Knox	-	-	1,330,026	29,972,913	2,992,724	34,774,869
Kosciusko	-	-	25,451	71,710,501	5,654,489	78,443,157
Lagrange	-	-	6,799	24,051,816	2,053,999	27,413,627
Lake	-	-	70,253,494	667,897,919	362,418,320	1,117,069,051
Laporte	-	-	3,104,032	117,266,002	8,682,700	130,977,005
Lawrence	-	-	1,648,726	32,223,579	3,346,000	37,959,216
Madison	-	-	16,733,887	95,601,919	19,742,533	139,004,213
Marion	1,623,907	-	17,944,837	1,002,891,171	116,503,930	1,174,282,667
Marshall	-	-	110,148	39,702,593	3,419,455	43,938,431
Martin	-	-	31,477	5,442,236	634,794	6,202,968
Miami	1,632,246	2,043,031	124,165	14,276,763	2,739,005	25,176,735
Monroe	-	-	10,018	93,283,424	6,117,974	102,568,961
Montgomery	5,143,557	-	237,260	28,591,935	4,829,228	41,382,697
Morgan	-	-	19,197	28,706,517	4,364,942	49,832,516
Newton	-	-	41,196	12,734,439	1,037,300	14,038,260
Noble	-	-	126,490	38,606,034	5,147,109	46,547,021
Ohio	-	-	316	2,527,765	138,525	2,718,174
Orange	-	-	5,234	10,844,451	1,036,687	12,023,941
Owen	-	-	26,046	12,803,721	2,075,057	15,128,554
Parke	-	-	4,605	8,935,272	1,001,795	11,254,643
Perry	-	-	229,019	12,807,935	1,264,934	14,796,274
Pike	-	-	107,888	13,043,858	773,614	14,071,722
Porter	-	-	132,786	170,310,322	18,079,580	202,440,081
Posey	-	-	139,993	29,187,865	2,382,441	32,452,810
Pulaski	-	-	-	6,996,554	691,737	10,885,020
Putnam	-	-	301	22,131,961	3,078,786	27,181,286
Randolph	-	-	1,154,495	19,071,226	2,345,548	22,883,665
Ripley	-	-	4,673	16,008,632	1,527,911	18,579,308
Rush	-	-	765,299	13,915,129	1,163,150	16,870,441
St Joseph	-	-	17,334,664	287,368,331	44,061,083	363,904,528
Scott	-	-	136,538	15,686,167	2,133,260	18,741,545
Shelby	-	-	18,115	39,262,551	5,211,329	45,153,418
Spencer	-	-	45,079	20,484,059	1,036,821	21,976,291
Starke	-	-	11,255	15,060,236	2,829,991	18,382,776
Steuben	-	-	1,896	31,732,109	5,108,693	39,100,148
Sullivan	-	-	252,627	16,976,713	1,225,343	18,663,286
Switzerland	-	-	4,461	5,343,300	1,111,948	6,542,994
Tipecanoe	-	-	6,738	146,105,280	14,148,993	167,343,435
Tipton	-	-	226,375	13,215,125	1,414,424	15,414,118
Union	-	-	119,145	6,573,119	647,022	7,459,102
Vanderburgh	-	-	723,868	165,768,859	10,569,740	180,205,141
Vermillion	-	-	228,513	14,752,953	1,606,647	16,782,848
Vigo	-	-	5,487,816	95,280,821	14,690,253	117,283,090
Wabash	2,880,195	-	59,559	14,666,664	1,570,025	24,213,361
Warren	-	-	161	6,827,850	502,511	8,110,447
Warrick	-	-	268,155	45,039,306	4,436,371	50,900,871
Washington	-	-	202,472	16,254,276	2,254,630	20,011,210
Wayne	-	-	1,476,595	60,663,553	6,716,634	70,105,657
Wells	1,115,621	-	492	15,458,686	1,075,867	19,161,062
White	-	-	702	22,759,355	3,960,205	27,380,958
Whitley	-	-	7,607	22,239,147	1,601,276	24,644,263
Totals	\$ 22,595,177	\$ 6,470,718	\$ 176,618,235	\$ 6,060,780,422	\$ 957,006,531	\$ 7,503,854,700

State of Indiana

Property and Excise Taxes Collected in 2009 by County

County	Property Taxes Paid by Taxpayers	Property Tax Replacement Credit Paid by State	Homestead Credit Paid by State and County	Total Property Taxes Collected	License Excise Tax Collected	Total Excise, and Property Tax Collected
Adams	\$ 25,609,903	\$ (78,205)	\$ 1,367,519	\$ 26,899,218	\$ 1,734,697	\$ 28,633,914
Allen	310,899,135	(1,024,343)	18,016,586	327,891,378	24,519,003	352,410,381
Bartholomew	73,900,854	(414,464)	1,491,282	74,977,672	5,570,154	80,547,826
Benton	9,073,138	1,615,929	187,532	10,876,600	604,931	11,481,531
Blackford	9,969,142	(48,670)	401,674	10,322,146	829,423	11,151,569
Boone	68,938,703	(216,027)	2,035,605	70,758,281	5,095,379	75,853,660
Brown	9,963,584	(57,946)	1,770,495	11,676,133	1,071,615	12,747,748
Carroll	14,062,584	702,202	305,923	15,070,709	1,481,867	16,552,576
Cass	28,162,374	(41,001)	2,165,381	30,286,753	2,450,374	32,737,127
Clark	76,639,150	(763,445)	6,399,893	82,275,598	6,523,788	88,799,386
Clay	14,129,721	(9,902)	311,325	14,431,144	1,678,822	16,109,966
Clinton	22,115,407	(50,938)	3,286,134	25,350,603	1,916,389	27,266,992
Crawford	7,150,142	(8,922)	111,697	7,252,917	463,298	7,716,215
Daviess	22,306,271	(79,385)	1,687,279	23,914,165	1,990,388	25,904,553
Dearborn	45,783,371	(148,390)	961,237	46,596,218	3,480,903	50,077,121
Decatur	15,193,682	(42,108)	713,571	15,865,146	1,688,677	17,553,823
Dekalb	33,988,020	(128,204)	2,642,359	36,502,174	2,592,665	39,094,839
Delaware	88,416,353	(88,395)	6,646,969	94,974,927	6,777,037	101,751,964
Dubois	38,475,386	(7,222)	836,644	39,304,808	3,278,385	42,583,193
Elkhart	196,876,462	(584,249)	4,030,154	200,322,368	11,525,279	211,847,647
Fayette	14,033,794	3,449,856	1,096,150	18,579,801	1,062,310	19,642,110
Floyd	51,224,382	(7,676)	3,431,581	54,648,287	4,743,221	59,391,508
Fountain	11,681,990	(24,673)	482,139	12,139,456	1,209,691	13,349,148
Franklin	12,110,353	(13,833)	321,952	12,418,472	1,431,725	13,850,197
Fulton	13,406,159	793,867	1,101,861	15,301,886	1,355,721	16,657,607
Gibson	37,862,150	(39,598)	533,818	38,356,370	2,467,531	40,823,901
Grant	52,246,216	(135,369)	4,028,427	56,139,273	3,900,951	60,040,224
Greene	16,587,079	(6,862)	405,128	16,985,345	2,208,706	19,194,051
Hamilton	358,416,781	(589,879)	11,634,229	369,461,131	28,453,777	397,914,908
Hancock	61,936,262	(17,897)	1,915,918	63,834,283	6,014,363	69,848,646
Harrison	18,768,539	(17,432)	439,949	19,191,057	2,321,592	21,512,648
Hendricks	160,878,651	(317,131)	9,443,163	170,004,683	12,821,898	182,826,581
Henry	31,255,840	(71,688)	2,742,130	33,926,282	3,205,404	37,131,686
Howard	71,310,975	(60,219)	10,175,827	81,426,584	6,737,056	88,163,640
Huntington	27,775,949	(266,408)	2,271,654	29,781,195	2,477,330	32,258,525
Jackson	27,330,231	(157,939)	2,482,672	29,654,964	2,799,122	32,454,086
Jasper	19,378,204	7,383,138	440,230	27,201,572	1,663,521	28,865,093
Jay	15,595,731	(6,532)	2,762,572	18,351,771	1,191,585	19,543,356
Jefferson	24,380,184	(17,304)	548,145	24,911,026	1,839,389	26,750,415
Jennings	17,081,055	(1,225)	343,738	17,423,568	1,435,144	18,858,712
Johnson	123,273,582	(316,016)	3,395,113	126,352,679	11,230,526	137,583,205
Knox	29,196,964	(5,238)	478,644	29,670,370	2,513,020	32,183,390
Kosciusko	71,735,135	(74,708)	1,050,130	72,710,558	5,030,597	77,741,155
Lagrange	23,319,070	(55,606)	1,296,558	24,560,022	1,472,885	26,032,907
Lake	613,551,575	(1,205,833)	16,120,951	628,466,694	33,398,369	661,865,062
Laporte	INCLUDED IN 2010 DATA					
Lawrence	31,418,486	(9,541)	748,543	32,157,488	3,158,318	35,315,806
Madison	88,329,858	(169,726)	6,970,967	95,131,099	8,665,223	103,796,322
Marion	916,530,789	(9,828,126)	36,622,043	943,324,707	63,394,374	1,006,719,080
Marshall	39,339,113	(96,761)	704,208	39,946,559	2,932,366	42,878,925
Martin	5,586,496	(14,181)	95,557	5,667,872	604,913	6,272,785
Miami	15,092,703	2,717,049	4,449,888	22,259,640	1,984,714	24,244,353
Monroe	93,234,996	(18,995)	3,179,073	96,395,074	7,240,576	103,635,649
Montgomery	27,244,002	796,922	6,483,353	34,524,277	2,407,542	36,931,819
Morgan	30,210,121	14,372,871	2,178,571	46,761,563	5,029,131	51,790,695
Newton	12,600,811	(17,928)	226,078	12,808,961	1,072,628	13,881,588
Noble	37,494,934	(118,236)	2,660,497	40,037,195	2,635,905	42,673,100
Ohio	2,517,697	(5,702)	46,659	2,558,654	266,874	2,825,528
Orange	11,117,427	(9,683)	138,852	11,246,596	1,205,107	12,451,704
Owen	13,188,761	(6,405)	225,271	13,407,627	1,265,030	14,672,657
Parke	9,051,897	556,261	754,004	10,362,163	1,049,449	11,411,611
Perry	12,846,290	(20,444)	496,832	13,322,679	1,147,686	14,470,365
Pike	13,061,623	(10,647)	146,910	13,197,886	829,787	14,027,673
Porter	157,466,814	(243,136)	13,986,246	171,209,923	11,783,855	182,993,778
Posey	28,388,887	(440,328)	724,962	28,673,521	1,908,829	30,582,350
Pulaski	7,164,201	2,437,285	757,664	10,359,150	860,963	11,220,112
Putnam	22,460,204	(10,344)	1,970,719	24,420,579	2,124,506	26,545,085
Randolph	19,043,147	(3,884)	313,430	19,352,693	1,471,377	20,824,070
Ripley	15,878,766	(3,930)	1,047,516	16,922,351	1,656,099	18,578,451
Rush	13,957,003	(344)	1,032,150	14,988,809	1,099,737	16,088,546
St. Joseph	266,470,735	(253,742)	15,047,009	281,264,001	17,440,895	298,704,896
Scott	15,399,893	(14,825)	790,073	16,175,140	1,268,597	17,443,737
Shelby	35,159,111	(63,582)	653,035	35,748,564	2,843,085	38,591,649
Spencer	20,403,366	(8,059)	414,233	20,809,540	1,487,952	22,297,492
Starke	15,184,966	17,946	484,815	15,687,727	1,519,085	17,206,812
Steuben	32,375,099	1,421,644	767,184	34,563,927	2,265,453	36,829,379
Sullivan	17,029,150	(9,151)	209,547	17,229,546	1,428,980	18,658,526
Switzerland	5,732,964	(3,225)	83,256	5,812,995	463,310	6,276,305
Tippecanoe	142,960,199	(708,061)	7,045,931	149,298,069	9,691,098	158,989,167
Tipton	13,130,730	1,983	556,222	13,688,935	1,372,728	15,061,663
Union	6,453,124	(4,358)	118,313	6,567,078	458,683	7,025,761
Vanderburgh	158,504,868	(730,917)	3,119,310	160,893,262	11,660,570	172,553,832
Vermillion	14,356,490	(69,534)	193,544	14,480,499	1,223,484	15,703,983
Vigo	92,264,791	(254,304)	1,801,537	93,812,024	6,658,482	100,470,506
Wabash	14,821,681	2,899,200	5,061,648	22,782,529	1,980,710	24,763,239
Warren	6,943,459	430,665	348,054	7,722,177	641,596	8,363,774
Warrick	44,636,099	(21,258)	1,163,398	45,778,239	4,602,833	50,381,072
Washington	15,807,179	(29,362)	1,311,573	17,089,390	1,647,442	18,736,832
Wayne	59,107,254	(137,875)	1,243,960	60,213,339	3,956,049	64,169,389
Wells	15,391,877	(794)	2,635,175	18,026,257	1,701,737	19,727,994
White	22,569,834	(19,781)	634,413	23,184,467	1,836,733	25,021,200
Whitley	22,505,209	(8,768)	803,593	23,300,034	2,123,075	25,423,109
Totals	\$ 5,676,423,340	\$ 19,030,002	\$ 264,757,751	\$ 5,960,211,092	\$ 432,326,074	\$ 6,392,537,166

State of Indiana Distribution of Property and Excise Taxes Collected in 2009 by Fund and County

County	State Fair Board	State Forestry Fund	Hospital Care for Indigent Fund	Medical Assistance to Wards Fund	Children with Special Health Care Needs Fund	County Funds	Township Funds	School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed				
Adams	\$	-	\$	-	\$	-	\$	7,598,797	\$	582,388	\$	14,093,766	\$846,121	\$5,512,842	\$28,633,914
Allen	-	-	-	-	-	-	-	63,846,308	-	7,348,232	-	124,139,123	24,816,099	132,260,619	352,410,381
Bartholomew	-	-	-	-	-	-	-	15,669,817	-	1,727,612	-	32,648,757	2,219,740	28,281,900	80,547,826
Benton	5	11	48	14	13	-	-	2,948,045	-	299,861	-	6,083,478	582,011	1,668,044	11,481,531
Blackford	3	6	118	12	22	-	-	3,284,137	-	337,190	-	4,743,190	360,981	2,425,910	11,151,569
Boone	11	22	112	6	10	-	-	8,237,206	-	1,681,220	-	44,871,502	3,019,183	18,044,388	75,853,660
Brown	-	-	-	-	-	-	-	3,895,046	-	339,405	-	7,597,593	454,126	461,578	12,747,748
Carroll	-	-	-	-	-	-	-	4,260,044	-	788,454	-	7,956,125	778,218	2,769,735	16,552,576
Cass	3	5	144	35	6	-	-	8,326,270	-	1,135,017	-	13,828,760	1,162,641	8,284,245	32,737,127
Clark	-	-	-	-	-	-	-	9,222,677	-	1,064,259	-	36,208,447	2,667,535	39,636,469	88,799,386
Clay	-	-	-	-	-	-	-	3,438,751	-	491,722	-	9,577,637	384,216	2,217,641	16,109,966
Clinton	3	6	47	11	6	-	-	6,237,325	-	1,022,343	-	12,201,622	1,580,526	6,225,103	27,266,992
Crawford	-	-	-	-	-	-	-	2,657,024	-	108,807	-	3,966,073	138,554	845,757	7,716,215
Daviess	-	-	-	-	-	-	-	8,920,296	-	502,136	-	10,538,233	487,604	5,456,283	25,904,553
Dearborn	-	-	-	-	-	-	-	9,936,714	-	742,772	-	26,408,939	2,393,209	10,595,487	50,077,121
Decatur	-	-	-	-	-	-	-	4,629,348	-	578,424	-	7,651,243	480,877	4,213,931	17,553,823
Dekalb	-	-	-	-	-	-	-	7,614,177	-	716,816	-	19,111,760	1,562,933	10,089,153	39,094,839
Delaware	-	-	-	-	-	-	-	20,039,886	-	3,333,912	-	34,815,936	3,863,911	39,698,320	101,751,964
Dubois	-	-	-	-	-	-	-	6,604,965	-	553,776	-	23,664,378	1,689,321	10,070,754	42,583,193
Elkhart	-	-	-	-	-	-	-	32,175,389	-	8,708,955	-	101,131,002	7,951,160	61,881,139	211,847,647
Fayette	-	-	-	-	-	-	-	4,941,901	-	400,939	-	6,820,512	666,326	6,812,432	19,642,110
Floyd	-	-	-	-	-	-	-	7,407,490	-	660,702	-	32,091,293	1,530,287	17,701,736	59,391,508
Fountain	-	-	-	-	-	-	-	3,509,053	-	350,276	-	6,447,008	460,388	2,582,422	13,349,148
Franklin	-	-	-	-	-	-	-	3,177,240	-	258,588	-	8,326,473	719,295	1,368,600	13,850,197
Fulton	-	-	-	-	-	-	-	4,045,262	-	573,720	-	7,353,929	1,483,974	3,200,723	16,657,607
Gibson	-	-	-	-	-	-	-	10,474,574	-	843,525	-	15,280,659	1,233,502	12,991,641	40,823,901
Grant	-	-	-	-	-	-	-	13,641,368	-	1,175,796	-	19,496,755	2,566,868	23,159,436	60,040,224
Greene	-	-	-	-	-	-	-	5,905,053	-	829,975	-	9,445,102	841,694	2,172,228	19,194,051
Hamilton	-	-	-	-	-	-	-	49,176,272	-	16,911,921	-	184,429,596	11,637,544	135,759,577	397,914,908
Hancock	-	-	-	-	-	-	-	13,690,539	-	5,531,134	-	39,264,501	-	11,362,472	69,846,646
Harrison	-	-	-	-	-	-	-	5,971,526	-	552,205	-	12,483,847	1,293,771	1,211,300	21,512,648
Hendricks	-	-	-	-	-	-	-	21,334,111	-	9,715,651	-	95,934,805	4,986,387	50,855,627	182,826,581
Henry	-	-	-	-	-	-	-	8,778,375	-	1,121,735	-	16,946,452	2,126,369	8,158,755	37,131,686
Howard	-	-	-	-	-	-	-	17,508,789	-	2,180,331	-	34,124,196	4,127,946	30,222,379	88,163,640
Huntington	-	-	-	-	-	-	-	6,369,415	-	655,268	-	13,134,085	1,550,982	10,548,775	32,258,525
Jackson	-	-	-	-	-	-	-	7,028,853	-	553,095	-	14,522,655	1,809,735	8,539,748	32,454,086
Jasper	-	-	-	-	-	-	-	6,936,089	-	815,286	-	15,809,310	1,719,750	3,584,658	28,865,093
Jay	-	-	-	-	-	-	-	4,435,743	-	323,569	-	9,515,183	810,031	4,458,831	19,543,356
Jefferson	-	-	-	-	-	-	-	6,821,949	-	557,505	-	11,675,906	1,017,878	6,677,178	26,750,415
Jennings	-	-	-	-	-	-	-	4,603,257	-	404,765	-	9,342,342	404,209	4,104,140	18,858,712
Johnson	84	167	10	10	115	-	-	15,270,004	-	788,090	-	73,420,841	5,584,344	42,519,539	137,583,205
Knox	-	-	-	-	-	-	-	7,396,618	-	1,026,836	-	13,026,065	1,177,121	9,556,751	32,183,390
Kosciusko	-	-	-	-	-	-	-	10,248,175	-	3,313,657	-	43,777,930	3,045,890	17,355,030	77,741,155
Lagrange	-	-	-	-	-	-	-	5,389,054	-	790,621	-	14,567,966	545,727	4,739,539	26,032,907
Lake	-	-	-	-	-	-	-	109,779,626	-	18,341,537	-	211,605,334	26,069,623	296,068,942	661,865,062
Laporte	INCLUDED IN 2010 DATA														
Lawrence	-	-	-	-	-	-	-	6,985,740	-	685,761	-	16,264,052	1,685,360	9,694,891	35,315,806
Madison	-	-	-	-	-	-	-	17,916,612	-	2,370,567	-	44,840,429	4,772,714	33,896,000	103,796,322
Marion	-	-	-	-	-	-	-	127,897,686	-	73,055,741	-	398,724,377	40,047,747	366,993,528	1,006,719,080
Marshall	-	-	-	-	-	-	-	7,260,969	-	1,968,235	-	19,281,838	2,379,552	11,988,330	42,878,925
Martin	-	-	-	-	-	-	-	1,801,046	-	202,905	-	3,473,993	80,309	714,531	6,272,785
Miami	-	-	-	-	-	-	-	5,873,114	-	496,178	-	10,627,365	421,421	6,826,275	24,244,353
Monroe	-	-	-	-	-	-	-	21,584,223	-	4,304,856	-	34,156,223	6,199,108	37,391,239	103,635,649
Montgomery	-	-	-	-	-	-	-	5,892,643	-	1,199,379	-	20,153,234	1,842,339	7,844,223	36,931,819
Morgan	-	-	-	-	-	-	-	7,923,988	-	4,460,338	-	25,866,049	2,111,494	11,428,825	51,790,695
Newton	-	-	-	-	-	-	-	5,145,400	-	761,731	-	5,359,821	1,397,136	1,217,501	13,881,588
Noble	15	31	173	35	13	-	-	8,112,152	-	1,228,586	-	20,326,416	2,408,380	10,597,299	42,673,100
Ohio	-	-	-	-	-	-	-	1,225,167	-	72,134	-	1,013,665	-	411,390	2,825,528
Orange	-	-	-	-	-	-	-	2,536,759	-	165,296	-	5,913,217	593,134	3,243,298	12,451,704
Owen	-	-	-	-	-	-	-	3,090,778	-	269,979	-	9,562,781	733,840	1,015,279	14,672,657
Parke	-	-	-	-	-	-	-	3,301,838	-	516,374	-	6,535,744	241,097	816,560	11,411,611
Perry	-	-	-	-	-	-	-	3,356,243	-	154,792	-	6,161,818	808,440	3,989,072	14,470,365
Pike	5	9	117	44	1	-	-	5,249,205	-	322,424	-	6,824,115	502,491	1,129,261	14,027,673
Porter	-	-	-	-	-	-	-	35,354,575	-	5,743,643	-	79,912,766	7,702,914	54,279,881	182,993,778
Posey	-	-	-	-	-	-	-	8,933,786	-	1,582,046	-	14,288,564	1,536,755	4,241,198	30,582,350
Pulaski	-	-	-	-	-	-	-	4,247,463	-	477,042	-	4,738,601	826,930	930,076	11,220,112
Putnam	-	-	-	-	-	-	-	4,143,090	-	436,578	-	15,886,299	787,738	5,291,380	26,545,085
Randolph	-	-	-	-	-	-	-	5,279,638	-	584,985	-	8,925,901	461,784	5,571,761	20,824,070
Ripley	-	-	-	-	-	-	-	3,247,287	-	338,245	-	11,723,646	611,274	2,658,000	18,578,451
Rush	-	-	-	-	-	-	-	4,586,221	-	454,389	-	6,610,316	227,531	4,210,089	16,088,546
St Joseph	-	-	-	-	-	-	-	47,119,511	-	10,809,020	-	88,569,293	16,181,441	136,025,632	298,704,896
Scott	-	-	-	-	-	-	-	4,282,031	-	363,044	-	8,510,823	455,876	3,831,963	17,443,737
Shelby	-	-	-	-	-	-	-	7,053,961	-	791,028	-	19,582,161	582,884	10,581,614	38,591,649
Spencer	-	-	-	-	-	-	-	6,172,848	-	735,902	-	10,443,498	1,378,534	3,566,709	22,297,492
Starke	-	-	-	-	-	-	-	3,847,943	-	902,512	-	8,916,545	1,144,902	2,394,910	17,206,812
Steuben	-	-	-	-	-	-	-	7,233,982	-	1,320,231	-	20,090,900	1,346,875	6,837,392	36,829,379
Sullivan	-	-	-	-	-	-	-	5,768,355	-	885,746	-	9,395,796	1,028,972	1,579,657	18,658,526
Switzerland	-	-	-	-	-	-	-	2,144,361	-	183,535	-	3,426,428	177,659	344,322	6,276,305
Tippecanoe	164	328	943	1,148	266	-	-	25,795,370	-	2,378,273	-	69,743,068	5,663,257	55,406,350	158,989,167
Tipton	-	-	-	-	-	-	-	3,322,804	-	648,615	-	6,853,942	846,119	3,390,184	15,061,663
Union	-	-	-	-	-	-	-	1,578,711	-	115,742	-	4,310,209	408,394	612,705	7,025,761
Vanderburgh	-	-	-	-	-	-	-	46,107,959	-	3,965,264	-	41,159,816	12,205,146	69,115,648	172,553,832
Vermillion	-	-	-	-	-	-	-	6,020,134	-	700,811	-	6,737,566	965,875	1,279,596	15,703,983
Vigo	-	-	-	-	-	-	-	25,299,859	-	1,487,760	-	27,815,611	4,810,887	41,056,389	100,470,506
Wabash	-	-	-	-	-	-	-	4,685,774	-	937,185	-	10,319,546	981,470	7,839,265	

State of Indiana

Property Tax Schedules

For Year Ended December 31, 2009

Payable 2010

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

In 2012 LaPorte County combined the 2009 and 2010 property tax billing. On the following schedules the 2009 and 2010 property tax charges are shown separately on the 2009 and 2010 schedules, but the combined property tax collections and distributions are shown only on the 2010 schedules. On the Property Taxes Charged 2010 by Fund and County schedule \$125,948,702 of the \$127,012,829 delinquent tax amount is 2009 current net tax of \$117,266,002 and delinquent tax for tax years prior to 2009 of \$8,682,700.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2009 property taxes a total of \$140 million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the \$140 million was the payable 2008 property taxes on homestead property.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2010 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana

Assessed Value and Current Property Tax Levied by County

Payable 2010

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,305,586	\$ 26,928
Allen	13,664,525	317,412
Bartholomew	4,071,555	82,303
Benton	602,450	9,188
Blackford	382,929	9,181
Boone	3,914,531	70,381
Brown	1,237,773	9,025
Carroll	1,015,686	15,674
Cass	1,245,682	27,328
Clark	4,806,986	91,217
Clay	785,330	11,328
Clinton	1,345,110	22,705
Crawford	283,720	6,997
Daviess	1,116,245	22,276
Dearborn	2,428,528	45,941
Decatur	1,289,525	20,441
Dekalb	2,246,771	36,322
Delaware	3,554,587	83,689
Dubois	2,102,940	39,443
Elkhart	8,939,852	199,870
Fayette	673,722	14,637
Floyd	3,122,908	55,602
Fountain	708,895	12,454
Franklin	938,016	12,519
Fulton	957,749	13,831
Gibson	2,023,954	41,325
Grant	2,257,612	47,595
Greene	808,018	16,966
Hamilton	20,231,360	364,939
Hancock	2,918,525	60,684
Harrison	1,629,662	22,455
Hendricks	7,720,636	169,259
Henry	1,475,335	31,431
Howard	3,764,916	84,011
Huntington	1,330,233	27,229
Jackson	1,822,207	30,556
Jasper	2,528,981	20,277
Jay	814,486	16,499
Jefferson	1,214,582	24,970
Jennings	826,932	18,463
Johnson	5,992,860	124,229
Knox	1,373,557	28,537
Kosciusko	5,620,069	71,138
Lagrange	2,013,030	24,461
Lake	22,628,302	643,250
Laporte	5,420,370	116,303
Lawrence	1,264,579	28,656
Madison	3,613,253	92,507
Marion	40,446,747	934,346
Marshall	2,589,182	39,524
Martin	302,204	5,624
Miami	1,012,878	14,996

County	Assessed Value	Net Tax Levied
Monroe	6,456,693	101,341
Montgomery	1,870,067	29,774
Morgan	3,024,088	28,273
Newton	744,421	14,798
Noble	2,073,616	35,474
Ohio	257,344	2,084
Orange	734,364	12,086
Owen	638,282	12,611
Parke	699,444	9,870
Perry	602,001	13,205
Pike	642,225	13,094
Porter	9,503,127	173,878
Posey	1,830,471	29,237
Pulaski	670,900	6,954
Putnam	1,604,599	25,865
Randolph	942,788	18,915
Ripley	1,200,655	16,598
Rush	806,270	13,668
St Joseph	9,964,458	266,244
Scott	755,516	15,692
Shelby	2,326,774	42,778
Spencer	1,401,990	21,255
Starke	979,195	17,344
Steuben	3,078,785	31,043
Sullivan	812,821	17,416
Switzerland	475,605	5,615
Tippecanoe	7,384,428	142,865
Tipton	794,572	13,368
Union	304,611	6,265
Vanderburgh	7,788,247	157,263
Vermillion	774,888	14,519
Vigo	3,775,632	87,506
Wabash	1,180,196	14,463
Warren	484,023	6,933
Warrick	2,957,372	46,776
Washington	821,890	16,012
Wayne	2,458,619	60,058
Wells	1,216,018	15,638
White	1,656,917	23,134
Whitley	1,445,624	22,504
Total	\$ 293,525,603	5,959,338
LOIT Property Tax		
Replacement Credit		83,997
HEA 1001-2008 State		
Homestead Credit		81,343
COIT Homestead Credit		36,860
CEDIT Homestead Credit		62,528
LOIT Homestead Credit		18,758
LOIT Residential Property		
Tax Replacement Credit		19,942
Circuit Breaker Credits		474,597
Total Current Tax Levy	\$	6,737,363

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2010 by County

County		Value of Land		Value of Improvements		Total Value of Land and Improvements		Standard Deduction		Supplemental Standard Deduction		Mortgage and Contract Deduction
Adams	\$	466,156,340	\$	1,413,269,170	\$	1,879,425,510	\$	390,379,140	\$	236,301,789	\$	18,503,581
Allen		4,055,791,400		16,141,381,800		20,197,173,200		4,008,465,646		2,885,672,766		214,343,653
Bartholomew		1,347,382,960		3,890,086,130		5,237,469,090		868,033,330		693,284,225		38,626,674
Benton		386,453,400		322,437,200		708,890,600		99,522,970		41,947,930		4,921,400
Blackford		158,205,500		395,659,600		553,865,100		144,752,330		51,770,307		6,927,420
Boone		1,541,078,400		4,250,342,200		5,791,420,600		719,974,380		1,021,958,167		38,580,844
Brown		619,744,600		1,016,888,400		1,636,633,000		203,235,540		162,949,574		8,976,250
Carroll		523,122,400		828,634,500		1,351,756,900		247,112,160		126,479,364		11,462,592
Cass		555,352,100		1,203,605,100		1,758,957,200		409,607,708		170,928,932		18,488,000
Clark		1,834,191,700		5,163,661,868		6,997,853,568		1,312,189,770		922,089,526		62,766,815
Clay		337,071,860		852,561,100		1,189,632,960		288,021,900		125,776,456		14,002,644
Clinton		605,937,300		1,223,542,500		1,829,479,800		361,836,660		173,496,370		17,771,484
Crawford		122,229,000		276,537,000		398,766,000		97,789,800		35,419,895		5,247,212
Daviess		364,716,600		1,109,920,883		1,474,637,483		302,208,334		150,292,714		13,979,062
Dearborn		881,401,210		2,622,966,600		3,504,367,810		636,200,400		565,463,390		27,613,800
Decatur		520,254,900		1,260,263,650		1,780,518,550		291,429,618		175,636,164		14,294,532
Dekalb		629,937,400		2,026,182,000		2,656,119,400		486,559,480		299,185,088		22,001,190
Deleware		1,252,078,600		4,220,559,800		5,472,638,400		1,170,501,462		613,343,537		59,109,568
Dubois		642,806,450		2,159,180,501		2,841,986,951		518,870,870		362,989,144		21,322,984
Elkhart		2,742,898,940		9,588,839,900		12,331,738,840		2,078,011,180		1,581,829,894		94,535,638
Fayette		301,792,900		755,809,600		1,057,602,500		264,610,140		108,449,201		13,923,820
Floyd		926,506,083		3,877,698,903		4,804,204,986		901,625,820		776,305,051		37,110,472
Fountain		358,018,500		574,133,800		932,152,300		194,239,900		79,196,427		8,112,672
Franklin		401,877,900		1,023,172,100		1,425,050,000		281,145,840		207,986,611		10,835,162
Fulton		466,200,000		775,447,710		1,241,647,710		225,806,910		126,103,212		11,051,197
Gibson		517,050,800		1,549,319,000		2,066,369,800		382,400,860		203,940,128		16,626,670
Grant		864,765,900		2,644,139,976		3,508,905,876		691,359,127		302,519,490		33,932,996
Greene		375,531,600		862,897,730		1,238,429,330		326,626,440		121,786,170		17,125,074
Hamilton		7,085,612,000		21,943,682,250		29,029,294,250		3,514,868,100		5,358,143,007		211,747,812
Hancock		1,163,393,300		3,480,208,603		4,643,601,903		938,105,114		790,907,748		45,366,025
Harrison		505,101,570		1,846,169,500		2,351,271,070		471,389,100		305,073,942		20,993,352
Hendricks		2,972,732,600		8,828,756,780		11,801,489,380		1,896,503,830		1,829,069,552		101,357,164
Henry		619,807,420		1,684,519,490		2,304,326,910		577,441,925		275,596,700		28,354,680
Howard		1,120,972,700		3,602,157,400		4,723,130,100		972,094,340		531,027,506		54,829,066
Huntington		511,847,560		1,573,610,900		2,085,458,460		449,119,317		242,642,489		22,815,373
Jackson		620,689,500		1,740,858,800		2,361,548,300		471,038,760		253,584,874		22,996,292
Jasper		725,714,490		1,984,790,000		2,710,504,490		384,443,700		270,233,294		16,482,000
Jay		332,130,300		678,014,800		1,010,145,100		223,842,840		84,933,084		11,057,048
Jefferson		440,395,900		1,265,173,400		1,705,569,300		373,390,860		206,612,574		18,611,358
Jennings		365,185,200		869,402,800		1,234,588,000		303,284,960		126,166,094		15,351,742
Johnson		2,124,252,900		7,050,191,500		9,174,444,400		1,697,692,620		1,426,153,123		81,956,742
Knox		631,576,280		1,143,175,180		1,774,751,460		349,639,691		161,794,643		19,019,797
Kosciusko		2,874,900,000		4,238,124,960		7,113,024,960		883,304,020		783,004,667		39,490,450
Lagrange		763,617,400		1,906,664,700		2,670,282,100		386,147,520		323,111,870		16,451,498
Lake		7,749,353,303		25,082,180,620		32,831,533,923		5,819,673,540		5,168,324,243		331,193,530
Laporte		2,205,589,740		5,091,291,100		7,296,880,840		1,272,661,720		870,666,505		56,100,292
Lawrence		383,958,700		1,624,528,950		2,008,487,650		517,648,940		241,407,011		27,011,306
Madison		1,263,020,800		4,803,176,800		6,066,197,600		1,500,033,880		722,598,694		74,664,737
Marion		11,357,346,900		43,795,914,000		55,153,260,900		9,464,654,340		6,825,537,053		497,846,180
Marshall		1,112,243,400		2,432,518,200		3,544,761,600		546,384,890		383,489,974		27,036,698
Martin		111,456,300		309,582,800		421,039,100		103,816,174		39,433,228		4,935,696
Miami		436,322,400		1,100,703,900		1,537,026,300		369,145,380		163,158,942		19,790,222
Monroe		2,477,936,430		6,718,125,570		9,196,062,000		1,229,026,930		1,186,489,095		60,443,146
Montgomery		745,158,870		1,605,183,710		2,350,342,580		442,349,100		223,915,776		22,405,636
Morgan		1,216,288,600		3,345,515,700		4,561,804,300		853,520,160		683,099,954		36,508,450
Newton		383,066,500		562,538,000		945,604,500		171,269,820		88,669,618		7,588,995
Noble		826,965,700		2,019,148,898		2,846,114,598		527,815,251		328,110,273		22,869,400
Ohio		92,744,800		290,161,600		382,906,400		76,725,480		49,116,170		3,560,208
Orange		240,578,270		762,477,400		1,003,055,670		192,818,640		77,138,300		8,456,820
Owen		302,760,800		682,719,500		985,480,300		242,275,250		111,349,158		11,922,414
Parke		348,133,200		582,083,800		930,217,000		164,896,320		81,650,208		9,429,094
Perry		204,982,400		658,512,630		863,495,030		206,551,900		40,361,638		10,056,950
Pike		185,990,660		407,477,000		593,467,660		133,699,700		50,495,410		6,580,984
Porter		3,416,244,900		9,908,699,640		13,324,944,540		2,041,276,975		2,239,136,651		102,087,217
Posey		501,819,236		1,301,571,400		1,803,390,636		322,572,120		232,568,854		14,510,652
Pulaski		338,777,420		490,637,610		829,415,030		144,521,150		59,708,897		7,050,522
Putnam		612,094,900		1,629,998,300		2,242,093,200		412,680,342		268,419,975		18,654,400
Randolph		446,624,400		855,109,800		1,301,734,200		282,592,380		100,027,467		11,820,466
Ripley		488,573,100		1,250,395,300		1,738,968,400		343,041,840		230,238,330		18,053,296
Rush		431,871,200		622,359,700		1,054,230,900		200,428,260		95,129,498		9,309,300
St Joseph		2,399,227,200		12,472,006,880		14,871,234,080		2,859,351,620		2,006,530,750		145,608,067
Scott		285,310,100		830,086,500		1,115,396,600		262,022,400		118,967,133		11,820,338
Shelby		698,411,653		2,258,669,700		2,957,081,353		512,491,360		330,867,490		23,656,854
Spencer		323,693,963		1,022,045,300		1,345,739,263		240,630,590		119,684,046		10,638,434
Starke		445,896,400		940,540,100		1,386,436,500		284,181,060		138,362,341		11,959,370
Stauben		1,918,073,100		1,903,716,400		3,821,789,500		400,253,161		388,180,773		19,575,094
Sullivan		345,087,275		525,448,300		870,535,575		193,491,660		66,856,909		11,419,288
Switzerland		132,846,000		470,833,200		603,679,200		102,457,762		50,702,706		4,633,596
Tiptecanoe		2,096,775,500		7,605,576,200		9,702,351,700		1,531,618,170		1,186,645,969		73,320,668
Tipton		375,208,700		765,016,000		1,140,224,700		210,587,880		124,128,635		9,920,607
Union		157,436,300		251,726,900		409,163,200		84,578,900		40,481,770		3,985,350
Vanderburgh		2,723,996,590		8,558,476,550		11,282,473,140		1,976,849,880		1,332,326,574		94,826,402
Vermillion		231,826,900		516,723,150		748,550,050		173,102,694		68,117,704		9,109,552
Vigo		935,023,000		4,160,205,000		5,095,228,000		1,035,832,980		573,210,190		54,812,054
Wabash		473,583,300		1,268,924,200		1,742,507,500		389,089,180		186,943,645		18,139,802
Warren		299,832,800		325,978,300		625,811,100		106,714,440		51,763,530		5,209,856
Warrick		916,409,242		3,011,618,000		3,928,027,242		754,810,550		634,197,845		37,636,140
Washington		389,019,800		859,594,500		1,248,614,300		308,929,440		139,149,927		13,311,972
Wayne		864,016,300		2,782,112,700		3,646,129,000		757,376,420		385,246,946		36,121,654
Wells		461,022,100		1,265,149,								

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2010 by County

continued

County	Veterans' Deduction	Age 65 Deduction	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Dev or Revit Deduction	Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)
Adams	\$ 3,022,098	\$ 9,152,951	\$ 3,637,798	\$ 4,371,120	\$ 7,042,850	\$ 218,500	\$ -
Allen	46,116,117	78,363,722	12,585,372	16,226,600	184,212,081	1,082,600	3,537,900
Bartholomew	11,443,060	19,159,926	4,004,967	4,906,100	27,529,670	2,008,250	-
Benton	1,004,293	2,960,614	710,076	123,500	1,475,757	-	-
Blackford	3,132,093	6,796,594	1,934,776	721,700	2,785,282	-	-
Boone	7,567,513	7,856,004	2,325,516	5,805,000	119,878,990	288,580	-
Brown	4,748,558	3,112,508	1,227,534	1,103,240	-	-	-
Carroll	3,839,543	5,449,134	1,250,116	1,566,800	1,187,900	131,200	-
Cass	7,683,043	14,899,760	2,499,534	363,300	3,433,400	6,650	-
Clark	26,310,123	27,022,460	17,135,118	1,166,426	49,864,210	901,650	37,030,090
Clay	6,173,578	8,243,800	2,803,516	419,500	3,189,349	-	-
Clinton	4,857,237	10,908,636	2,654,964	1,549,900	9,550,538	20,310	-
Crawford	2,979,695	4,506,756	2,639,590	139,900	-	-	-
Daviess	6,357,291	9,099,716	3,868,864	810,720	2,833,190	-	-
Dearborn	10,113,491	10,296,386	5,237,742	997,400	3,477,772	97,430	-
Decatur	3,530,975	7,291,248	2,358,942	4,692,170	124,761,604	547,850	-
Dekalb	8,371,270	10,749,229	1,079,349	7,029,400	19,763,050	2,450	-
Delaware	19,707,539	42,937,356	16,090,233	16,090,233	18,029,656	132,180	-
Dubois	5,653,217	9,751,300	2,055,446	7,830,100	101,250	754,510	-
Elkhart	25,723,408	39,342,136	11,638,077	1,830,100	16,195,445	3,002,955	-
Fayette	3,818,779	11,056,958	3,788,453	277,000	5,787,889	139,910	395,900
Floyd	16,899,254	15,413,852	10,180,536	772,935	16,580,365	731,500	2,362,072
Fountain	2,546,077	8,400,822	1,769,560	-	508,260	-	-
Franklin	3,706,881	7,071,894	2,989,106	3,310,400	-	46,370	-
Fulton	3,747,906	6,867,050	1,963,827	2,078,880	4,480,185	388,595	-
Gibson	6,960,811	10,511,478	4,569,870	385,440	35,313,470	-	-
Grant	28,051,051	16,818,087	5,935,631	2,313,520	114,997,663	193,750	-
Greene	8,911,671	14,839,358	5,101,620	294,300	53,580	-	-
Hamilton	29,380,238	18,296,434	6,406,098	4,388,320	108,820,821	9,623,305	-
Hancock	18,100,852	12,340,256	3,029,327	-	83,551,945	245,880	-
Harrison	10,225,349	10,507,752	6,430,956	750,500	1,645,975	-	-
Hendricks	28,392,644	19,369,470	6,831,434	3,213,690	473,442,870	318,838	-
Henry	8,898,070	20,581,660	6,683,400	1,126,140	14,734,700	659,600	-
Howard	20,727,069	25,461,160	7,345,632	6,111,700	10,542,170	23,800	-
Huntington	9,075,074	12,231,458	4,409,776	9,613,436	8,245,411	-	-
Jackson	7,253,921	17,017,900	3,996,966	-	13,043,080	-	-
Jasper	4,471,199	7,245,767	4,154,119	457,300	35,489,369	-	-
Jay	2,710,611	9,345,046	3,376,720	976,700	6,447,590	511,150	-
Jefferson	9,656,769	10,775,174	4,755,586	878,050	10,588,510	96,280	-
Jennings	5,166,196	10,654,036	4,989,798	1,141,110	17,010,290	43,240	-
Johnson	22,951,665	22,906,982	6,055,984	3,338,700	97,127,110	2,288,425	-
Knox	9,098,700	12,724,097	4,508,606	94,800	23,193,320	314,020	151,530
Kosciusko	9,582,072	8,162,575	4,929,630	11,675,802	24,515,953	1,357,680	-
Lagrange	4,016,170	5,069,520	2,008,312	1,453,600	5,945,940	239,825	-
Lake	55,129,582	127,710,038	78,528,638	1,514,669	205,696,657	1,822,451	760,300
Laporte	17,787,249	37,426,116	9,956,892	21,400	27,638,770	48,650	561,770
Lawrence	9,913,453	21,858,556	7,922,872	1,501,315	6,934,550	57,000	785,300
Madison	28,139,582	47,477,774	16,718,422	438,000	109,310,732	-	28,270
Marion	137,025,708	165,739,940	42,428,866	8,221,585	208,809,990	9,100,280	460,100
Marshall	7,362,795	13,047,496	4,426,390	1,102,500	19,318,807	11,325	-
Martin	3,222,608	3,901,738	1,521,620	1,073,154	3,932,720	286,000	-
Miami	22,799,561	7,760,778	2,392,050	1,340,724	1,131,360	109,425	1,509,100
Monroe	23,026,965	22,079,354	7,014,476	3,361,900	57,636,768	285,450	4,618,500
Montgomery	4,931,377	17,239,936	3,043,186	333,500	17,501,500	10,000	-
Morgan	12,743,404	13,752,732	4,536,934	3,098,800	16,056,710	-	-
Newton	2,207,136	4,251,750	1,812,494	4,200	5,751,751	-	-
Noble	8,663,303	15,108,242	6,068,706	10,395,400	37,899,400	88,360	-
Ohio	1,211,962	1,932,414	454,702	701,100	-	-	-
Orange	3,250,159	6,563,424	3,063,230	140,850	56,381,150	-	-
Owen	4,842,348	6,968,508	2,000,094	-	197,640	5,450	-
Parke	3,503,255	5,368,866	1,101,148	451,685	310,830	-	-
Perry	4,126,258	7,802,688	3,707,704	224,900	7,337,625	-	-
Pike	3,071,590	4,776,647	1,942,535	303,600	-	249,850	-
Porter	21,102,575	26,122,398	12,256,952	-	50,418,500	145,080	-
Posey	5,853,142	6,372,196	2,207,390	378,580	435,460	342,100	-
Pulaski	1,930,073	3,991,010	1,714,482	682,862	1,845,360	1,121,399	-
Putnam	8,182,181	8,315,977	3,113,491	935,900	11,653,425	-	-
Randolph	3,540,994	11,095,548	2,936,310	473,700	27,186,605	1,005,450	-
Ripley	4,811,348	7,990,450	3,358,154	3,101,740	4,838,063	-	-
Rush	2,142,291	6,674,914	1,422,170	600,640	1,747,075	138,350	-
St. Joseph	30,350,964	66,094,200	13,133,065	3,676,650	112,042,595	1,416,068	-
Scott	5,545,429	9,536,576	6,679,469	-	4,204,504	-	-
Shelby	7,624,734	11,293,668	2,998,942	2,373,794	34,398,234	408,525	-
Spencer	4,032,333	4,562,310	1,603,322	900,400	2,371,490	75,750	-
Starke	3,231,176	9,307,664	7,069,626	563,500	6,795,870	-	-
Steuben	5,434,205	8,581,772	2,285,350	-	14,144,530	150,880	-
Sullivan	5,203,030	6,666,515	3,840,223	-	15,804,000	289,300	-
Switzerland	1,725,351	2,787,208	1,165,134	126,255	-	-	-
Tippecanoe	15,425,317	14,898,350	3,990,921	4,560	16,112,298	-	-
Tipton	3,601,782	4,670,898	443,642	3,104,100	23,603,761	19,580	-
Union	1,294,395	2,117,452	805,776	83,100	643,080	-	-
Vanderburgh	30,689,903	42,980,794	22,979,382	676,500	104,719,295	642,625	2,227,420
Vermillion	3,918,796	6,237,403	2,742,593	520,780	73,940	2,939,685	109,125
Vigo	19,624,838	33,873,758	11,618,574	404,900	66,785,640	284,030	-
Wabash	8,026,187	12,419,134	5,040,652	5,837,380	3,112,845	250,200	-
Warren	1,438,741	3,541,986	850,852	134,100	1,905,206	161,666	-
Warrick	11,521,272	9,197,722	5,949,634	221,900	2,523,220	1,709,300	-
Washington	6,621,171	9,905,040	5,421,994	2,910	5,462,137	-	-
Wayne	11,944,353	26,477,764	12,120,034	983,780	32,756,606	2,103,050	2,188,400
Wells	5,404,873	7,183,368	1,198,142	4,546,162	-	28,674,070	79,850
White	4,831,212	7,805,992	1,999,838	235,500	2,992,268	799,390	-
Whitley	6,289,505	11,018,884	1,395,617	7,135,600	47,954,640	539,200	-
Totals	\$ 1,076,984,237	\$ 1,554,056,970	\$ 554,931,367	\$ 188,239,874	\$ 3,085,776,287	\$ 81,707,222	\$ 56,805,627

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2010 by County

continued

County	Fertilizer/ Pesticide Deduction	Model Residence Deduction	Tax Exempt Property	Net Value of Land and Improvements	State & Local Assessment Of Railroads & Utilities	Business Personal & Property	Total Value Of Railroads, Utilities Business Personal Property
Adams	\$ 198,500	\$ -	\$ 79,684,750	\$ 1,126,912,433	\$ 36,675,970	\$ 164,237,140	\$ 200,913,110
Allen	-	1,651,900	881,117,481	11,863,797,362	498,208,840	1,634,619,087	2,132,827,927
Bartholomew	53,700	88,850	171,181,780	3,397,148,558	77,646,420	734,441,390	812,087,810
Benton	671,000	-	11,337,900	544,215,160	229,156,620	37,779,580	266,936,200
Blackford	97,000	-	19,020,960	315,926,638	16,723,700	63,217,520	79,941,220
Boone	19,800	1,372,000	176,844,200	3,688,949,606	63,669,200	184,498,078	248,167,278
Brown	-	-	40,543,090	1,210,736,706	17,325,320	10,288,605	27,613,925
Carroll	313,900	-	38,723,040	914,241,151	28,344,890	86,326,510	114,671,400
Cass	1,070,200	-	80,024,680	1,049,951,993	53,458,780	204,533,810	257,992,590
Clark	-	-	220,234,831	4,321,142,549	134,835,060	404,704,720	539,539,780
Clay	295,000	-	45,492,700	695,214,517	33,868,060	68,180,900	102,048,960
Clinton	561,400	-	116,623,350	1,129,648,951	32,746,340	252,611,221	285,357,561
Crawford	-	-	15,228,400	234,814,752	27,319,190	22,621,430	49,940,620
Daviess	-	-	42,730,080	942,457,512	35,490,450	183,193,000	218,683,450
Dearborn	-	-	88,505,040	2,156,364,959	248,215,680	99,457,880	347,673,560
Decatur	4,229,685	134,450	58,594,400	1,092,996,912	42,777,830	304,762,410	347,540,240
Dekalb	1,271,300	63,350	107,407,618	1,692,636,626	57,801,360	544,859,850	602,661,210
Delaware	546,500	-	414,609,186	3,117,630,383	140,023,720	372,628,160	512,651,880
Dubois	-	125,200	108,121,459	1,804,411,471	59,615,660	263,325,030	342,940,690
Elkhart	50,000	1,800,550	618,649,660	7,859,129,797	225,819,050	976,979,790	1,202,798,840
Fayette	8,010	-	60,784,424	584,562,016	28,252,890	67,627,920	95,880,810
Floyd	-	707,650	226,640,700	2,798,874,779	115,419,430	226,269,400	341,688,830
Fountain	20,990	-	24,004,300	613,353,292	19,410,240	80,794,240	100,204,480
Franklin	-	-	44,437,250	863,520,486	30,392,460	46,684,090	77,076,550
Fulton	562,670	-	28,916,279	829,680,999	36,545,340	96,760,840	133,306,180
Gibson	261,700	299,900	85,111,500	1,319,987,973	290,256,850	502,745,722	793,002,572
Grant	-	-	425,633,116	1,887,151,225	72,911,670	429,703,837	502,615,507
Greene	-	-	48,756,649	694,934,288	59,303,090	57,457,681	116,760,771
Hamilton	136,700	21,424,200	722,305,055	19,023,754,160	416,360,960	952,210,893	1,368,571,853
Hancock	294,830	1,098,600	90,789,189	2,659,772,137	91,192,870	208,525,710	299,718,580
Harrison	-	-	70,794,185	1,453,459,959	49,943,960	143,966,360	193,910,320
Hendricks	264,003	3,000	348,417,760	7,094,305,125	169,951,500	490,034,128	659,985,628
Henry	33,090	-	106,777,820	1,263,439,125	85,193,670	160,396,740	245,590,410
Howard	31,800	159,800	325,368,210	2,769,407,847	98,769,410	1,277,961,350	1,376,730,760
Huntington	27,100	-	169,651,220	1,157,627,806	47,691,730	158,325,587	206,017,317
Jackson	-	53,900	100,783,720	1,471,778,887	67,673,638	350,261,283	417,934,921
Jasper	-	130,650	46,297,740	1,941,099,352	420,683,850	198,123,400	618,807,250
Jay	200,400	-	28,714,210	638,029,701	33,420,030	167,470,470	200,890,500
Jefferson	-	-	112,603,400	957,600,739	140,813,280	156,189,509	297,002,789
Jennings	64,700	-	38,638,130	712,077,704	29,932,130	108,187,039	138,119,169
Johnson	-	758,900	301,232,856	5,511,981,293	143,498,820	401,031,650	544,530,470
Knox	317,900	-	126,850,400	1,067,043,956	164,736,040	202,074,770	366,810,810
Kosciusko	312,800	197,150	287,414,272	5,059,077,889	108,230,870	575,323,440	683,554,310
Lagrange	104,000	-	66,546,741	1,859,187,104	46,311,222	114,452,990	160,764,212
Lake	-	11,772,200	1,440,807,320	19,588,600,755	909,497,727	2,509,068,904	3,418,566,631
Laporte	-	-	204,778,843	4,799,232,633	260,994,710	450,001,120	710,995,830
Lawrence	491,100	-	101,667,900	1,071,288,347	87,797,790	161,394,690	249,192,480
Madison	-	86,250	374,776,354	3,191,924,905	105,346,530	541,267,400	646,613,930
Marion	-	3,683,150	2,967,697,350	34,822,056,358	978,328,060	5,727,210,716	6,705,538,776
Marshall	288,800	-	202,880,200	2,339,411,725	65,897,950	232,232,500	298,130,450
Martin	34,400	-	17,608,494	241,273,268	11,823,850	50,191,150	62,015,000
Miami	210,300	-	43,005,500	904,672,958	27,124,800	89,217,270	116,342,070
Monroe	-	238,200	591,346,960	6,010,494,256	118,588,650	445,315,629	563,904,279
Montgomery	295,200	-	145,531,247	1,472,786,122	41,639,780	499,150,612	540,790,392
Morgan	-	-	142,837,630	2,795,649,526	93,144,170	176,030,720	269,174,890
Newton	63,900	-	10,547,400	653,437,436	29,250,900	67,425,380	96,676,280
Noble	57,420	-	132,916,811	1,756,122,032	56,775,230	311,790,875	368,566,105
Ohio	-	47,600	11,706,050	237,450,714	7,182,470	13,832,295	21,014,765
Orange	27,400	-	28,398,790	626,816,907	32,345,250	77,364,290	109,709,540
Owen	-	-	23,367,900	582,551,538	24,908,040	33,338,030	58,246,070
Parke	66,510	-	25,664,700	637,774,384	31,729,490	31,097,650	62,827,140
Perry	-	-	35,854,900	502,470,667	16,761,470	119,323,980	136,085,450
Pike	-	-	23,324,800	369,022,544	229,876,510	48,558,955	278,435,465
Porter	-	5,312,150	485,825,062	8,341,260,980	366,822,390	997,721,470	1,364,543,860
Posey	911,600	-	30,275,600	1,186,962,942	82,833,940	577,597,190	660,431,130
Pulaski	972,940	-	19,088,510	586,788,025	21,362,810	67,959,770	89,322,580
Putnam	-	-	131,805,589	1,378,331,920	74,059,320	234,000,723	308,060,043
Randolph	56,100	-	46,921,900	814,077,280	47,225,280	139,065,030	186,290,310
Ripley	-	-	66,500,350	1,057,034,829	42,142,090	110,179,720	152,321,810
Rush	565,570	-	23,981,410	712,091,422	25,234,960	83,817,810	109,052,770
St Joseph	232,650	-	895,913,454	8,736,883,997	284,586,270	1,220,341,470	1,504,927,740
Scott	-	115,150	39,673,000	656,832,601	23,535,360	97,184,594	120,719,954
Shelby	105,200	-	69,552,000	1,961,310,552	75,728,920	406,211,183	481,940,103
Spencer	567,890	-	81,348,200	879,324,498	398,623,720	175,103,830	573,727,550
Starke	-	-	26,400,100	898,565,593	30,466,150	54,345,750	84,811,900
Steuben	-	-	98,086,300	2,885,097,435	51,918,930	183,035,170	234,954,100
Sullivan	-	-	26,756,010	540,208,640	192,479,800	88,227,975	280,707,775
Switzerland	-	-	9,307,975	430,773,213	19,276,670	26,117,480	45,394,150
Tippecanoe	-	-	583,402,300	6,276,933,147	163,035,650	1,342,631,740	1,505,667,390
Tipton	-	-	58,650,753	701,493,062	30,396,830	69,872,240	100,269,070
Union	164,190	-	8,127,200	266,881,987	13,035,440	26,810,480	39,845,920
Vanderburgh	-	938,200	943,961,928	6,728,654,237	224,567,770	1,064,456,650	1,289,024,420
Vermillion	126,700	-	29,648,525	451,902,553	190,692,851	163,195,620	353,888,471
Vigo	-	-	342,982,240	2,955,798,796	347,256,450	800,853,135	1,148,109,585
Wabash	494,080	-	112,385,820	1,000,768,575	46,146,370	144,856,470	191,002,840
Warren	23,910	-	10,868,800	443,198,013	9,396,440	37,373,210	46,769,650
Warrick	-	323,700	162,959,610	2,306,976,349	159,918,970	527,819,996	687,738,966
Washington	-	-	26,525,600	733,284,109	40,738,690	61,761,890	102,500,580
Wayne	881,400	223,350	292,465,370	2,085,239,873	77,347,350	384,829,640	462,176,990
Wells	38,600	-	68,920,200	1,039,504,157	74,040,910	220,723,743	294,764,653
White	170,000	-	34,454,790	1,484,196,333	54,173,720	145,038,870	199,212,590
Whitley	21,000	-	51,738,700	1,233,170,255	45,228,540	317,919,900	363,148,440
Totals	\$ 18,885,538	\$ 52,810,000	\$ 18,525,390,176	\$ 254,766,618,306	\$ 11,167,904,058	\$ 35,158,710,075	\$ 46,326,614,133

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2010 by County

County	Veterans' Deductions	Urban Dev Econ Revital Deduction	Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)	Tax Exempt Property	Net Value Of Railroads, Utilities And Business Personal Property	Total Net Value Of Taxable Property
Adams	\$ -	\$ 16,811,430	\$ 2,916,380	\$ -	\$ 2,511,930	\$ 178,673,370	\$ 1,305,585,803
Allen	1,070	172,294,310	18,324,030	17,791,562	123,689,388	1,800,727,567	13,664,524,929
Bartholomew	-	129,167,630	6,978,170	-	1,535,980	674,406,030	4,071,554,588
Benton	-	207,437,178	968,067	-	296,160	58,234,795	602,448,955
Blackford	-	10,113,753	892,697	-	1,932,360	67,002,410	382,929,048
Boone	23,430	10,636,440	4,882,505	-	7,043,590	225,581,313	3,914,530,919
Brown	-	-	-	-	577,720	27,036,205	1,237,772,911
Carroll	-	10,950,690	1,117,950	-	1,157,420	101,445,340	1,015,686,491
Cass	-	56,882,920	3,034,030	-	2,345,460	195,730,180	1,245,682,173
Clark	6,000	41,094,626	6,849,990	-	5,745,570	485,843,594	4,806,986,143
Clay	-	6,928,550	1,668,005	-	3,336,810	90,115,595	785,330,112
Clinton	-	58,480,660	2,735,715	-	8,680,090	215,461,096	1,345,110,047
Crawford	-	-	963,090	-	72,710	48,904,820	283,719,572
Daviess	8,066	40,064,410	4,086,560	-	736,590	173,787,824	1,116,245,336
Dearborn	-	69,383,090	4,071,970	-	2,055,790	272,162,710	2,428,527,669
Decatur	-	146,512,180	1,251,580	1,358,460	1,889,820	196,528,200	1,289,525,112
Dekalb	-	38,693,810	3,893,290	-	5,940,110	554,134,000	2,246,770,626
Delaware	-	22,657,150	3,293,650	-	49,744,390	436,956,690	3,554,587,073
Dubois	-	-	8,676,070	-	35,735,680	298,528,940	2,102,840,411
Elkhart	-	23,537,580	15,539,923	4,583,380	78,415,590	1,080,722,367	8,939,852,164
Fayette	-	1,763,510	1,654,080	3,292,760	10,020	89,160,440	673,722,456
Floyd	-	9,214,790	1,898,730	1,815,794	4,726,690	324,032,826	3,122,907,605
Fountain	-	3,043,400	1,395,140	-	224,150	95,541,790	708,895,082
Franklin	-	80,560	1,735,880	-	765,000	74,495,110	938,015,596
Fulton	-	-	3,621,770	-	1,616,660	128,067,750	957,748,749
Gibson	17,020	78,274,553	5,445,280	-	5,299,470	703,966,249	2,023,954,222
Grant	4,300	86,537,390	4,603,605	19,860	40,989,790	370,460,562	2,257,611,787
Greene	-	1,228,570	1,522,450	-	926,020	113,083,731	808,017,999
Hamilton	-	59,846,710	10,612,588	-	90,506,650	1,207,605,905	20,231,360,065
Hancock	10,470	35,095,570	3,834,850	-	2,024,520	258,753,170	2,918,525,307
Harrison	9,410	11,407,470	3,636,740	-	2,654,980	176,201,720	1,629,661,679
Hendricks	-	26,104,610	6,553,150	-	997,010	626,330,858	7,720,635,983
Henry	5,760	19,500,420	2,618,830	-	11,569,560	211,895,840	1,475,334,965
Howard	-	335,040,237	2,981,630	-	43,200,320	995,508,573	3,764,916,420
Huntington	-	15,921,910	3,031,590	-	14,458,954	172,604,863	1,330,232,669
Jackson	-	64,452,160	2,921,390	-	133,090	350,428,281	1,822,207,168
Jasper	-	27,110,550	2,339,620	-	1,475,470	587,881,610	2,528,980,962
Jay	-	21,825,446	885,870	-	1,722,540	176,456,644	814,486,345
Jefferson	-	26,819,370	2,398,710	-	10,803,550	256,981,159	1,214,581,898
Jennings	-	16,578,510	3,064,110	-	3,621,790	114,854,759	826,932,463
Johnson	-	44,107,390	5,873,740	-	13,670,240	480,879,100	5,992,860,393
Knox	-	47,508,050	1,482,660	5,960,060	5,347,210	306,512,830	1,373,556,786
Kosciusko	3,450	101,106,390	9,591,360	-	11,862,430	560,990,680	5,620,068,569
Lagrange	-	924,830	1,354,320	-	4,642,120	153,842,942	2,013,030,046
Lake	-	124,550,070	17,242,887	53,273,577	183,798,910	3,039,701,187	22,628,301,942
Laporte	-	29,694,120	5,158,700	-	55,005,230	621,137,780	5,420,370,413
Lawrence	-	50,009,750	2,912,060	2,971,637	8,560	193,290,473	1,264,578,820
Madison	-	151,207,400	5,602,739	-	68,476,100	421,327,691	3,613,252,596
Marion	24,960	364,252,590	36,621,011	171,271	679,778,042	5,624,690,902	40,446,747,260
Marshall	-	25,805,540	3,522,720	-	19,031,980	249,770,210	2,589,181,935
Martin	-	-	1,084,250	-	-	60,930,750	302,204,018
Miami	4,930	6,091,080	2,041,450	-	-	108,204,610	1,012,877,568
Monroe	-	56,812,380	8,886,790	-	52,005,990	446,199,119	6,456,693,375
Montgomery	-	127,841,482	3,200,635	-	12,467,016	397,281,259	1,870,067,381
Morgan	-	33,191,240	769,010	-	6,775,870	228,438,770	3,024,088,296
Newton	-	2,801,040	2,454,569	-	436,730	90,983,941	744,421,377
Noble	-	41,052,490	3,277,122	-	6,741,159	317,493,534	2,073,615,566
Ohio	1,800	292,560	623,720	-	204,900	19,893,585	257,344,299
Orange	-	393,290	1,429,320	-	340,050	107,546,880	734,363,787
Owen	-	-	2,304,840	-	210,440	55,730,790	638,282,328
Parke	-	-	512,039	-	645,750	61,669,351	699,443,735
Perry	28,950	33,656,560	905,280	-	1,964,500	90,530,160	602,000,827
Pike	-	-	4,680,160	-	553,000	273,202,305	642,224,849
Porter	-	190,383,530	7,307,200	-	4,987,170	1,161,865,960	9,503,126,940
Posey	-	8,627,880	8,292,981	-	2,350	643,507,919	1,830,470,861
Pulaski	-	2,708,360	1,402,360	-	1,102,280	84,111,580	670,899,605
Putnam	-	65,141,120	3,531,680	-	13,120,070	226,267,173	1,604,599,093
Randolph	120	52,049,360	2,215,639	-	3,314,270	128,710,921	942,788,201
Ripley	-	4,933,590	2,666,943	-	1,101,490	143,619,787	1,200,654,616
Rush	-	11,425,430	1,986,551	-	1,462,440	94,178,349	806,269,771
St Joseph	-	51,124,510	2,589,800	707,980	222,921,334	1,227,574,116	9,964,458,113
Scott	-	19,350,660	2,087,050	-	598,630	98,683,614	755,516,215
Shelby	-	109,291,680	5,756,501	-	1,428,700	365,463,222	2,326,773,774
Spencer	-	45,033,670	2,736,190	-	3,292,410	522,665,280	1,401,989,778
Starke	-	3,717,540	371,443	-	93,410	80,629,507	979,195,100
Steuben	-	15,359,950	3,988,670	-	21,918,220	193,687,260	3,078,784,695
Sullivan	-	3,359,190	4,522,975	-	213,710	272,611,900	812,820,540
Switzerland	-	331,802	-	-	230,430	44,831,918	475,605,131
Tippecanoe	-	327,525,279	6,770,190	4,232,510	59,644,910	1,107,494,501	7,384,427,648
Tipton	15,350	1,730,470	1,078,590	-	4,366,010	93,078,650	794,571,712
Union	-	1,666,123	451,048	-	-	37,728,749	304,610,736
Vanderburgh	-	63,567,560	11,521,400	12,313,590	142,029,605	1,059,592,265	7,788,246,502
Vermillion	-	25,200,816	2,151,560	-	3,550,770	322,985,325	774,887,878
Vigo	-	289,527,630	6,636,650	-	32,112,410	819,832,895	3,775,631,691
Wabash	-	8,336,570	3,238,853	-	-	179,427,417	1,180,195,992
Warren	-	5,079,637	865,280	-	40,824,733	484,022,746	484,022,746
Warrick	-	25,647,160	3,602,620	1,202,320	6,891,680	650,395,186	2,957,371,535
Washington	-	11,615,330	2,110,214	-	169,340	88,605,696	821,889,805
Wayne	-	34,260,046	4,498,904	2,383,457	47,655,790	373,378,793	2,458,618,666
Wells	-	113,435,920	1,963,860	-	2,850,760	176,514,113	1,216,018,270
White	6,910	23,464,930	2,043,138	-	976,720	172,720,892	1,656,917,225
Whitley	-	143,026,910	1,902,090	-	5,766,180	212,453,260	1,445,623,515
Totals	\$ 171,996	\$ 4,799,711,048	\$ 378,731,447	\$ 112,078,218	\$ 2,276,936,708	\$ 38,758,984,716	\$ 293,525,603,022

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State of Indiana Property Taxes Charged Payable 2010 by Fund and County

County		County General Fund	Property Reassessment Fund	County Debt Service Fund	Cumulative Bridge Fund	County Health Fund	Cumulative Capital Development
Adams	\$	5,614,906	\$ 119,977	\$ -	\$ 616,301	\$ 180,596	\$ 267,737
Allen		49,358,393	457,480	7,653,518	1,594,998	2,485,230	2,584,144
Bartholomew		10,877,782	154,076	1,733,358	1,448,317	1,028,459	-
Benton		2,018,650	83,863	-	253,967	70,183	95,163
Blackford		2,112,982	73,524	321,253	121,546	74,186	73,193
Boone		4,429,014	206,997	-	713,781	146,325	503,216
Brown		2,474,889	92,855	484,083	256,279	305,802	144,853
Carroll		2,562,275	128,782	-	470,291	145,952	204,143
Cass		5,633,345	143,331	991,373	268,203	280,147	216,082
Clark		5,542,248	99,609	1,637,573	-	123,515	717,185
Clay		2,370,900	203,087	-	198,418	133,057	149,397
Clinton		4,926,448	150,377	-	323,889	237,775	212,070
Crawford		1,587,015	185,281	-	92,641	-	51,898
Daviess		7,059,420	184,490	-	528,090	186,442	258,676
Dearborn		5,672,884	238,040	881,453	784,824	499,647	355,881
Decatur		2,807,527	168,108	326,400	634,393	261,365	211,055
Dekalb		5,943,141	257,372	439,677	420,374	111,528	426,808
Delaware		13,522,623	220,967	1,595,871	1,650,431	597,429	-
Dubois		4,454,582	187,710	-	704,417	276,519	571,204
Elkhart		18,783,772	288,488	-	2,668,514	2,468,175	1,113,884
Fayette		3,738,555	81,549	432,510	259,748	90,610	154,036
Floyd		5,096,862	228,431	-	379,766	154,191	-
Fountain		2,380,508	107,511	-	375,625	192,458	124,766
Franklin		1,346,332	96,636	377,161	457,847	169,816	151,990
Fulton		2,695,597	89,885	187,420	219,932	213,238	262,962
Gibson		8,363,477	126,417	-	1,047,930	244,517	-
Grant		9,684,349	483,914	1,000,223	712,710	178,177	400,899
Greene		3,682,311	161,531	-	252,163	125,716	143,989
Hamilton		28,715,860	-	8,921,432	2,753,098	1,010,631	2,753,098
Hancock		5,857,310	261,035	2,277,399	871,005	266,362	860,351
Harrison		2,642,791	165,886	-	577,348	463,505	271,598
Hendricks		13,491,356	283,757	2,515,119	1,315,601	702,944	1,167,273
Henry		5,383,194	190,322	1,066,594	301,343	462,587	216,755
Howard		11,256,403	446,337	932,590	845,500	344,732	863,644
Huntington		4,977,134	111,045	-	479,245	154,294	-
Jackson		4,574,887	192,627	586,798	356,716	247,918	319,261
Jasper		3,794,460	183,044	-	717,336	358,668	514,503
Jay		2,861,150	95,951	-	453,311	121,639	346,783
Jefferson		4,738,729	117,470	-	704,822	177,916	164,230
Jennings		2,846,822	196,866	677,604	331,797	192,442	-
Johnson		8,953,091	256,108	1,541,981	1,301,880	480,202	1,008,423
Knox		6,097,826	199,060	-	323,914	-	-
Kosciusko		7,441,144	375,321	-	549,383	630,974	739,763
Lagrange		3,632,847	126,705	73,754	251,519	251,519	347,967
Lake		86,115,816	1,477,245	13,404,762	1,856,026	1,133,221	1,799,209
Laporte		21,477,739	367,947	-	839,674	1,754,825	740,612
Lawrence		4,371,555	156,044	411,495	768,663	230,021	149,109
Madison		16,435,048	277,520	-	870,538	785,821	-
Marion		109,102,586	1,642,699	5,817,892	-	-	4,380,530
Marshall		5,424,836	289,914	-	643,708	285,000	439,785
Martin		1,306,292	76,213	-	91,930	22,241	55,751
Miami		4,797,597	181,167	-	-	95,800	-
Monroe		13,829,470	294,500	1,875,182	1,280,173	516,877	2,001,397
Montgomery		4,573,462	243,119	930,196	616,607	93,372	343,538
Morgan		5,056,103	295,696	-	292,768	322,045	518,199
Newton		3,867,933	98,859	-	205,040	139,134	127,418
Noble		5,659,598	139,552	523,319	-	232,586	540,763
Ohio		487,194	46,068	-	115,043	79,783	38,348
Orange		1,487,919	89,383	-	403,230	90,727	134,410
Owen		1,705,075	106,025	-	295,753	63,243	96,104
Parke		2,067,296	149,243	-	227,320	67,712	138,188
Perry		2,285,863	75,051	116,255	257,037	104,483	162,365
Pike		4,197,413	363,650	-	277,307	148,737	106,511
Porter		26,573,576	366,653	4,775,212	436,491	2,182,455	1,649,936
Posey		6,124,363	135,136	-	1,801,813	299,101	354,957
Pulaski		3,039,202	105,449	245,151	162,539	177,315	129,628
Putnam		3,083,539	188,946	-	861,099	29,426	-
Randolph		3,519,479	110,038	518,998	303,254	149,894	174,154
Ripley		1,866,231	151,219	-	480,060	206,426	223,228
Rush		3,127,681	60,468	-	156,460	255,475	139,831
St Joseph		34,282,564	851,645	4,438,064	673,573	960,036	1,540,702
Scott		2,658,227	253,827	337,994	66,273	102,724	122,606
Shelby		4,883,676	210,450	472,481	482,797	251,715	332,181
Spencer		5,229,957	116,531	-	488,923	219,129	195,063
Starke		3,162,267	252,596	-	60,739	115,693	124,370
Steuben		4,236,516	192,708	835,068	183,531	244,709	385,416
Sullivan		4,738,256	190,995	-	306,387	92,314	-
Switzerland		1,345,906	41,792	-	223,684	212,761	74,561
Tippecanoe		19,508,000	300,320	1,003,196	2,236,423	-	1,239,617
Tipton		2,333,188	83,166	-	385,588	71,825	128,529
Union		1,190,169	61,140	-	102,292	74,661	56,437
Vanderburgh		33,267,418	205,354	2,286,279	1,950,867	2,566,930	1,252,662
Vermillion		5,022,166	163,750	-	278,675	202,058	150,229
Vigo		17,448,375	641,743	657,706	916,319	1,226,016	539,575
Wabash		3,523,289	92,328	-	307,761	-	235,950
Warren		2,155,128	80,303	-	242,361	94,816	155,769
Warrick		10,127,453	371,753	751,955	242,203	411,181	585,793
Washington		3,175,180	195,127	172,124	277,620	227,648	135,637
Wayne		12,987,046	299,001	-	953,337	127,834	394,335
Wells		3,109,022	167,437	-	-	97,571	-
White		4,068,046	107,353	621,349	845,815	196,815	-
Whitley		3,462,317	116,150	485,481	442,414	178,793	225,775
Totals	\$	835,502,824	\$ 20,705,088	\$ 77,335,304	\$ 54,499,325	\$ 33,988,338	\$ 41,288,060

State of Indiana

Property Taxes Charged Payable 2010 by Fund and County

continued

County		Other County Funds	Township General Fund	Township Debt Service Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds
Adams	\$	541,789	\$ 259,422	\$ -	\$ 124,489	\$ 143,124	\$ 52,504
Allen		-	986,894	118,489	2,927,832	927,812	1,362,768
Bartholomew		215,707	272,259	93,577	701,680	408,522	604,598
Benton		296,196	94,618	-	39,767	126,691	39,993
Blackford		79,816	58,380	-	144,862	58,808	34,915
Boone		1,588,164	181,157	-	138,522	681,425	14,282
Brown		70,570	62,637	-	39,497	47,837	78,661
Carroll		127,833	148,380	-	86,786	263,520	212,963
Cass		62,979	169,714	-	175,838	457,739	246,146
Clark		812,810	299,532	-	501,651	211,527	109,075
Clay		26,456	138,800	-	61,193	200,079	31,192
Clinton		214,640	211,364	-	273,241	336,766	126,737
Crawford		498,367	59,106	-	22,755	21,563	-
Daviess		196,203	156,071	-	136,908	119,406	41,950
Dearborn		999,295	141,332	-	66,352	510,641	13,456
Decatur		506,778	145,082	-	57,852	271,142	89,965
Dekalb		6,434	243,625	-	62,200	263,349	77,660
Delaware		-	346,458	-	1,400,749	700,741	450,302
Dubois		117,066	146,131	-	74,215	246,926	53,170
Elkhart		3,690,966	1,001,305	-	904,957	1,965,492	4,089,558
Fayette		85,173	143,928	-	58,889	62,960	-
Floyd		941,724	58,498	-	162,430	67,944	37,568
Fountain		-	87,434	25,038	92,908	100,088	30,750
Franklin		205,468	94,378	-	47,844	74,163	9,984
Fulton		-	103,476	-	31,061	323,083	72,130
Gibson		-	341,910	-	170,836	228,427	2,471,142
Grant		-	274,955	-	309,488	366,871	85,565
Greene		184,920	111,673	-	171,932	252,257	155,836
Hamilton		3,310,688	509,981	4,793,071	597,189	4,105,937	468,427
Hancock		-	211,866	138,501	149,245	2,513,474	1,755,873
Harrison		1,343,351	103,183	-	94,867	126,738	172,163
Hendricks		232,165	836,888	471,781	219,606	2,595,908	4,667,186
Henry		161,245	138,861	63,663	228,447	527,988	48,299
Howard		3,022,754	951,767	-	771,213	398,943	170,191
Huntington		238,454	161,226	-	54,687	238,318	216,278
Jackson		167,657	262,022	-	55,693	104,514	91,937
Jasper		1,308,520	219,842	-	83,159	275,792	172,272
Jay		542,463	83,187	-	119,130	128,168	7,457
Jefferson		619,285	187,850	-	147,374	182,005	12,310
Jennings		460,830	82,017	19,963	110,241	79,196	89,763
Johnson		570,906	332,278	-	198,178	52,905	-
Knox		83,629	215,100	-	258,817	231,550	111,381
Kosciusko		135,986	432,237	61,589	243,755	556,428	2,379,532
Lagrange		317,709	153,233	-	93,428	321,094	196,899
Lake		8,389,995	3,295,470	-	10,986,233	1,626,826	2,315,186
Laporte		2,108,620	326,359	202,451	365,627	1,011,896	248,783
Lawrence		64,730	120,799	-	186,987	190,886	138,987
Madison		-	369,968	61,732	394,733	754,712	520,687
Marion		-	1,436,837	8,692,219	4,273,520	42,429,863	4,025,630
Marshall		-	379,883	-	223,277	677,433	546,571
Martin		-	72,255	-	63,395	37,135	11,479
Miami		368,973	133,036	-	137,329	163,264	18,510
Monroe		492,836	618,255	110,505	830,510	218,543	2,492,205
Montgomery		-	99,213	-	194,387	321,846	433,968
Morgan		322,045	549,887	57,346	188,972	1,373,298	1,862,603
Newton		443,033	293,936	-	49,548	289,472	67,818
Noble		104,664	394,576	-	167,257	328,408	369,564
Ohio		-	28,751	-	9,630	25,780	-
Orange		32,258	97,294	-	47,799	-	5,264
Owen		467,501	89,010	-	45,560	84,118	17,593
Parke		360,671	136,873	-	30,712	142,200	210,219
Perry		-	59,181	-	52,959	27,697	-
Pike		211,761	179,944	-	52,813	78,519	4,516
Porter		-	1,152,279	435,797	1,052,946	2,212,906	808,621
Posey		329,732	278,527	-	112,196	656,274	438,893
Pulaski		138,359	126,722	-	40,392	222,392	36,248
Putnam		277,224	129,235	-	79,881	100,623	85,274
Randolph		-	183,964	-	105,990	165,509	50,569
Ripley		134,106	118,100	-	64,822	99,847	62,674
Rush		114,888	71,650	-	99,740	211,988	50,272
St Joseph		2,980,756	828,494	-	1,130,468	936,939	10,174,551
Scott		172,974	97,997	-	97,751	130,790	13,300
Shelby		-	158,250	-	96,163	316,653	196,826
Spencer		41,799	204,688	-	110,106	301,382	55,951
Starke		-	173,603	-	60,667	543,990	150,639
Steuben		272,238	202,849	-	170,084	797,565	33,264
Sullivan		88,335	245,249	-	118,203	186,275	274,802
Switzerland		59,839	90,053	-	38,755	43,419	-
Tippecanoe		-	292,667	-	478,433	638,780	1,049,338
Tipton		-	109,702	-	68,587	312,097	108,717
Union		39,388	29,858	-	4,667	79,738	-
Vanderburgh		132,041	383,151	72,733	1,303,609	957,790	790,433
Vermillion		-	217,790	-	176,563	230,525	45,149
Vigo		1,056,800	303,425	-	706,857	213,472	105,638
Wabash		-	186,279	-	117,964	386,952	116,570
Warren		66,758	101,769	-	32,743	72,826	6,391
Warrick		698,884	294,234	15,535	202,600	770,918	250,587
Washington		118,980	147,272	-	87,282	236,268	77,951
Wayne		260,001	282,485	7,348	503,058	928,690	83,111
Wells		78,298	55,887	-	143,673	118,842	94,925
White		494,477	163,781	-	66,778	278,648	138,516
Whitley		39,152	278,004	-	95,958	272,232	341,793
Totals	\$	44,947,110	\$ 26,809,547	\$ 15,441,337	\$ 38,079,944	\$ 84,084,089	\$ 50,083,424

State of Indiana

Property Taxes Charged Payable 2010 by Fund and County

continued

County		School Debt Service Fund	School Pension Debt	School Capital Projects Fund	School Transportation Fund	School Bus Replacement Fund	Other School Funds
Adams	\$	5,565,779.85	\$ 570,450.19	\$ 4,270,018.68	\$ 2,632,491.93	\$ 828,663.39	-
Allen		37,636,696	4,723,952	36,006,471	24,649,394	1,333,980	9,463,557
Bartholomew		14,140,501	1,535,237	11,589,830	4,515,994	805,197	1,456,503
Benton		2,499,118	235,770	1,518,545	1,213,930	257,021	-
Blackford		2,265,696	375,950	726,859	481,940	73,117	-
Boone		27,495,377	1,053,062	7,861,607	5,684,266	931,348	-
Brown		1,177,399	34,666	1,792,716	2,105,946	438,275	-
Carroll		3,769,980	309,392	2,480,961	1,866,154	560,830	-
Cass		5,123,997	774,551	3,599,628	2,344,611	547,158	-
Clark		18,112,199	2,392,275	10,523,910	6,311,833	1,825,866	-
Clay		2,919,285	366,862	2,594,712	1,809,935	788,273	-
Clinton		5,678,188	865,416	3,483,460	2,037,605	358,841	-
Crawford		942,169	441,861	865,049	1,131,573	251,730	-
Daviess		3,740,249	1,113,601	2,958,807	1,775,647	77,262	-
Dearborn		11,491,921	1,207,433	6,511,444	4,304,665	908,984	-
Decatur		2,846,917	694,995	3,414,506	2,030,722	506,537	-
Dekalb		6,880,767	1,457,699	5,710,294	3,842,866	756,823	-
Delaware		10,918,280	1,909,220	9,564,314	6,757,268	1,134,614	-
Dubois		9,206,060	2,166,297	6,619,452	3,427,355	368,492	-
Elkhart		47,582,941	4,660,650	26,995,843	14,882,285	2,806,184	-
Fayette		1,668,426	179,407	2,326,252	1,918,509	736,355	-
Floyd		12,752,150	2,292,874	9,240,026	4,554,339	1,019,372	-
Fountain		2,880,016	124,089	1,990,211	1,183,735	256,653	-
Franklin		2,022,361	4,416	2,899,624	2,526,828	248,589	-
Fulton		2,668,360	17,912	2,440,727	1,442,395	436,820	-
Gibson		5,893,363	1,017,213	5,037,149	3,997,376	91,107	-
Grant		6,188,570	1,903,566	6,969,870	3,735,580	565,604	-
Greene		3,311,737	933,126	2,367,373	2,221,293	348,278	-
Hamilton		83,795,500	5,231,489	42,682,647	24,686,978	4,714,705	7,857,183
Hancock		20,108,861	1,400,537	8,709,719	4,266,181	930,888	-
Harrison		5,586,557	840,480	3,884,292	2,604,554	1,487,559	-
Hendricks		57,425,290	2,846,105	16,188,029	12,609,322	4,338,073	-
Henry		5,078,946	883,311	4,273,585	3,857,291	1,241,522	-
Howard		12,848,203	1,104,468	13,169,078	5,513,739	1,182,031	-
Huntington		4,164,755	603,147	3,049,634	2,736,372	358,849	-
Jackson		5,769,295	682,992	5,486,449	2,137,430	663,205	-
Jasper		2,900,400	1,342,036	3,516,988	6,397,033	2,177,845	718,420
Jay		3,213,978	908,889	2,877,016	1,818,534	420,824	-
Jefferson		3,009,913	1,421,884	3,497,842	2,432,008	478,541	-
Jennings		2,646,269	334,747	2,850,508	2,828,389	280,184	-
Johnson		36,592,605	2,418,538	16,283,414	8,409,850	2,369,390	-
Knox		4,959,999	695,353	3,041,928	2,909,441	98,150	-
Kosciusko		14,129,651	1,527,769	13,243,375	5,656,052	2,591,993	-
Lagrange		4,372,217	454,637	5,042,926	3,027,151	378,514	-
Lake		116,291,026	7,861,441	43,151,947	31,926,598	4,471,607	-
Laporte		22,698,557	2,095,621	11,945,322	7,161,557	1,915,941	-
Lawrence		6,969,773	752,982	3,749,108	3,609,167	204,766	-
Madison		22,201,643	3,915,767	9,429,183	7,771,947	2,353,107	-
Marion		11,788,517	-	110,272,441	68,701,097	18,689,366	159,679,602
Marshall		6,077,307	915,167	5,808,839	3,005,471	976,052	-
Martin		727,335	433,247	881,358	1,109,492	15,400	-
Miami		3,574,566	376,905	3,166,529	1,663,449	1,032,226	-
Monroe		13,897,850	1,272,620	12,860,918	5,695,601	1,329,062	-
Montgomery		9,975,385	780,397	4,606,146	4,358,822	118,733	-
Morgan		6,530,589	1,393,943	7,570,500	5,125,550	1,658,423	-
Newton		2,738,103	479,752	1,922,159	1,681,138	376,267	-
Noble		7,517,899	857,859	3,553,090	3,918,473	923,595	-
Ohio		-	-	448,589	314,758	43,495	-
Orange		2,288,534	351,220	1,589,847	1,428,260	92,997	-
Owen		3,718,331	316,243	2,009,504	2,189,711	110,355	-
Parke		2,921,350	95,976	1,815,665	1,280,618	473,944	-
Perry		2,500,220	513,749	1,665,882	1,145,171	152,971	-
Pike		1,350,609	606,923	1,714,889	2,271,393	305,037	-
Porter		32,634,644	5,056,035	23,476,244	14,344,629	1,726,222	-
Posey		3,278,409	1,127,760	6,458,075	2,522,119	392,036	-
Pulaski		1,038,126	29,217	1,426,315	1,128,019	526,265	-
Putnam		7,979,232	801,511	4,811,400	2,860,118	966,298	-
Randolph		2,709,226	556,745	2,499,966	2,370,585	331,656	-
Ripley		4,069,063	124,339	3,496,402	2,677,507	676,088	-
Rush		2,436,859	-	2,316,189	1,697,620	144,362	-
St Joseph		40,859,428	3,921,132	21,892,688	17,990,867	2,584,416	667,005
Scott		2,923,471	610,812	2,400,708	1,557,293	467,084	-
Shelby		8,382,725	1,272,064	5,682,295	3,615,177	2,053,466	-
Spencer		3,094,580	1,107,192	2,845,912	1,965,974	338,304	-
Starke		4,586,508	496,128	2,313,609	1,808,440	447,381	-
Steuben		6,429,845	1,094,809	5,574,708	3,685,300	818,968	-
Sullivan		2,666,145	971,785	2,831,384	2,313,962	267,918	-
Switzerland		-	-	1,792,325	1,066,656	122,528	-
Tiptecanoe		31,503,774	49,291	19,459,193	8,618,088	2,859,891	56,359
Tipton		2,338,199	302,554	2,094,887	1,494,067	167,791	-
Union		1,621,088	47,031	1,303,337	602,874	190,180	-
Vanderburgh		3,819,593	6,461,820	13,625,958	12,129,602	1,314,268	102,677
Vermillion		2,453,879	-	2,737,139	902,923	80,009	-
Vigo		6,608,991	-	11,378,959	4,498,584	1,500,592	-
Wabash		2,959,456	509,764	3,604,682	1,890,274	642,629	-
Warren		1,353,428	30,188	1,330,835	935,263	190,407	-
Warrick		7,716,691	1,850,316	7,888,486	5,108,787	363,304	-
Washington		3,447,389	700,797	2,594,701	1,878,149	344,529	-
Wayne		5,060,533	2,152,447	5,554,936	4,141,949	1,437,439	-
Wells		3,515,885	363,063	3,494,382	2,103,005	207,732	298,921
White		5,452,375	763,052	3,791,657	1,842,364	501,287	-
Whitley		4,632,644	1,158,062	3,750,583	1,949,404	231,651	-
Totals	\$	973,320,723	\$ 110,636,050	\$ 730,746,942	\$ 471,334,751	\$ 100,112,192	\$ 180,300,226

State of Indiana

Property Taxes Charged Payable 2010 by Fund and County

continued

County		Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams	\$	700,631	\$ 97,903	\$ -	\$ -	\$ 3,073,109	\$ -
Allen		17,260,600	5,873,055	-	-	57,949,560	595,143
Bartholomew		2,127,825	31,034	-	-	17,478,255	1,483,104
Benton		455,292	123,536	-	-	1,238,374	-
Blackford		270,113	-	13,369	-	1,432,955	151,712
Boone		1,272,994	1,293,043	90,564	-	4,375,365	1,322,979
Brown		155,996	191,900	85,426	-	246,659	-
Carroll		551,888	110,392	10,492	-	1,749,073	-
Cass		983,048	80,924	-	-	5,603,249	161,812
Clark		1,827,147	532,996	178,291	-	19,686,090	-
Clay		247,896	112,697	-	-	1,359,139	101,668
Clinton		1,328,386	123,118	5,505	-	5,016,985	-
Crawford		126,108	-	-	-	166,377	-
Daviess		202,298	196,601	-	-	2,263,121	62,570
Dearborn		1,361,296	213,455	259,105	-	6,471,792	-
Decatur		494,385	226,816	-	-	3,417,111	212,447
Dekalb		1,500,344	-	-	-	5,120,766	256,849
Delaware		3,179,120	-	-	-	15,897,876	35,453
Dubois		1,278,140	446,975	-	-	4,907,316	20,426
Elkhart		6,631,122	638,487	364,074	-	35,149,522	1,477,471
Fayette		606,481	-	26,579	-	5,333,445	-
Floyd		1,436,259	-	254,129	-	11,336,709	-
Fountain		306,395	101,893	25,051	-	847,257	28,684
Franklin		572,628	-	50,273	-	844,378	-
Fulton		1,044,797	299,184	-	-	1,967,118	53,887
Gibson		973,183	-	32,209	-	2,404,907	105,080
Grant		1,786,613	819,615	-	-	13,532,283	655,983
Greene		446,406	251,249	-	-	1,270,810	-
Hamilton		5,973,822	3,909,352	652,085	-	59,817,820	12,277,533
Hancock		-	-	-	-	5,165,332	325,620
Harrison		1,192,102	-	-	-	735,133	-
Hendricks		2,707,009	1,924,065	238,836	-	11,241,977	2,747,855
Henry		1,078,402	771,194	39,436	-	6,151,576	159,932
Howard		4,303,805	-	-	-	28,487,091	-
Huntington		1,471,633	-	-	-	6,019,548	409,527
Jackson		1,330,332	378,987	-	-	6,679,872	456,590
Jasper		1,109,915	372,664	292,150	-	1,966,456	14,446
Jay		590,775	148,528	-	-	2,076,179	-
Jefferson		956,870	-	-	-	4,415,804	-
Jennings		384,148	-	-	-	1,553,228	98,586
Johnson		3,169,318	2,364,464	453,420	-	13,690,499	1,083,273
Knox		1,021,425	52,074	-	-	3,491,233	-
Kosciusko		2,436,787	425,590	179,607	-	6,798,837	244,939
Lagrange		537,079	686,477	-	-	1,311,580	67,814
Lake		21,237,916	3,666,811	468,228	-	151,592,162	13,080,185
Laporte		5,539,372	49,534	110,728	-	19,591,665	475,807
Lawrence		1,170,868	241,454	148,016	-	4,927,107	82,120
Madison		4,532,064	460,643	8,658	-	22,141,533	2,661,233
Marion		29,995,569	6,862,483	662,823	-	17,559,013	1,271,698
Marshall		1,821,263	300,837	150,701	-	5,584,402	99,808
Martin		62,918	12,121	-	-	483,307	-
Miami		357,841	-	-	-	2,378,305	195,974
Monroe		4,838,211	1,803,060	456,775	-	17,808,765	1,572,033
Montgomery		913,140	779,027	-	-	4,732,972	-
Morgan		1,131,852	701,931	-	-	4,339,412	-
Newton		713,202	443,454	-	-	561,609	-
Noble		1,471,833	812,623	-	-	4,838,315	236,886
Ohio		93,681	-	-	-	-	-
Orange		245,831	209,796	-	-	1,141,067	101,106
Owen		385,037	171,748	81,224	-	528,338	-
Parke		234,737	-	-	-	505,198	6,104
Perry		541,361	191,898	-	-	1,908,432	91,731
Pike		490,328	-	-	-	544,971	-
Porter		5,601,571	1,090,482	987,258	-	26,921,037	4,025,231
Posey		1,368,869	-	-	-	2,229,802	-
Pulaski		493,551	232,845	6,801	-	562,753	-
Putnam		352,405	-	141,629	-	2,448,640	110,350
Randolph		414,657	-	-	-	3,200,459	-
Ripley		475,028	129,587	-	-	1,485,200	-
Rush		190,334	-	-	-	2,623,153	-
St Joseph		13,316,680	3,463,913	559,189	-	59,813,450	1,843,708
Scott		429,452	-	-	-	1,499,986	-
Shelby		577,706	-	-	-	5,703,746	353,309
Spencer		1,216,438	161,787	-	-	1,053,025	-
Starke		864,005	206,722	82,485	-	1,396,931	123,888
Steuben		841,908	407,028	-	-	3,860,038	78,185
Sullivan		968,501	-	-	-	1,241,404	-
Switzerland		162,421	-	-	-	293,206	-
Tippecanoe		3,709,897	1,522,821	50,834	-	25,333,389	887,258
Tipton		730,350	-	-	-	2,470,123	26,219
Union		262,490	129,922	-	-	413,663	-
Vanderburgh		7,420,140	3,333,587	-	773,502	43,747,943	1,127,280
Vermillion		531,686	260,418	-	-	811,533	50,742
Vigo		4,428,343	-	-	-	18,523,160	-
Wabash		738,759	-	-	-	4,848,212	139,041
Warren		136,368	67,605	-	-	316,519	-
Warrick		2,117,860	767,772	153,554	-	2,886,011	-
Washington		204,977	114,657	-	-	1,661,931	-
Wayne		1,834,162	162,894	170,681	-	9,513,045	333,867
Wells		851,211	298,451	-	-	1,604,290	-
White		536,998	118,882	52,075	-	2,808,937	-
Whitley		816,788	305,612	44,935	-	1,513,966	137,263
Totals	\$	204,761,386	\$ 52,280,672	\$ 7,587,195	\$ 773,502	\$ 881,693,890	\$ 53,722,410

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County

continued

County	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund	Cumulative Capital Development	Other Municipal Funds
Adams	\$ -	\$ 8,288	\$ 845,747	\$ 462,607	\$ 228,835	12,058
Allen	-	13,351	745,550	727,163	60,283	41,072,537
Bartholomew	146,600	146,600	718,426	91,231	864,169	4,913,546
Benton	-	-	174,939	-	19,528	66,497
Blackford	2,614	9,650	238,618	-	57,524	-
Boone	-	-	1,212,052	669,375	660,658	4,681,325
Brown	-	-	90,227	-	9,374	-
Carroll	-	-	62,455	-	16,202	34,489
Cass	-	-	270,433	18,694	4,901	17,523
Clark	-	30,361	167,982	-	402,155	8,662,423
Clay	-	12,866	57,742	-	81,164	417,364
Clinton	-	-	118,599	-	60,934	48,776
Crawford	-	-	-	-	3,037	2,458
Daviess	-	-	350,375	220,589	65,445	68,832
Dearborn	-	97,363	1,079,872	94,291	66,090	712,483
Decatur	48,085	48,085	-	-	122,688	76,498
Dekalb	-	9,924	1,806,629	507,629	275,837	95,513
Delaware	970,306	2,441,209	484,587	410,330	94,822	807,324
Dubois	49,382	35,064	675,053	1,949,386	394,900	277,819
Elkhart	-	8,128	4,359,892	2,036,884	1,630,270	3,984,413
Fayette	-	-	400,450	-	42,942	488,404
Floyd	-	-	-	465,951	-	157,005
Fountain	-	42,502	427,863	60,989	51,655	201,106
Franklin	-	361	180,126	-	54,043	145,191
Fulton	-	-	465,497	-	128,776	151,574
Gibson	-	-	248,791	137,383	54,871	538,627
Grant	-	-	1,197,758	4,663	423,241	832,415
Greene	-	-	145,947	20,175	29,813	139,921
Hamilton	-	-	9,815,920	190,624	3,930,567	5,536,442
Hancock	-	-	1,026,720	581,151	17,257	2,571,701
Harrison	-	-	-	-	-	1,206
Hendricks	-	-	924,699	-	638,164	12,936,947
Henry	-	-	8,087	-	177,076	187,566
Howard	440,669	370,350	1,485,438	2,442,433	7,097	811,019
Huntington	7,895	-	488,207	581,890	92,270	362,020
Jackson	-	-	242,312	913,806	298,838	68,140
Jasper	-	-	167,458	-	116,302	91,288
Jay	62,200	-	718,694	208,610	74,640	261,692
Jefferson	-	1,076	202	499,141	208,649	97,917
Jennings	-	36,025	183,226	-	63,335	145,458
Johnson	-	-	853,201	2,219,611	984,358	4,160,226
Knox	122,677	81,571	203,331	171,692	49,159	1,714,710
Kosciusko	50,041	60,154	1,226,649	1,661,437	532,885	4,474,471
Lagrange	-	-	635,977	-	92,175	468,948
Lake	3,261,482	2,966,604	5,060,388	11,016,510	3,909,256	11,276,286
Laporte	-	-	892,430	2,245,842	698,996	747,029
Lawrence	63,317	67,538	820,107	120,278	131,052	917,450
Madison	-	-	704,052	1,954	121,606	2,215,502
Marion	42,667	148,191	115,513	119,272	580,930	396,213
Marshall	-	33,904	2,057,660	844,496	274,240	533,996
Martin	-	-	37,748	19,064	16,617	10,585
Miami	-	-	340,172	-	99,382	2,395,739
Monroe	-	-	158,093	4,508,093	922,991	634,451
Montgomery	-	-	877,923	865,236	266,521	306,256
Morgan	-	-	1,127,383	573,992	219,411	479,739
Newton	-	-	283,790	109,974	34,254	-
Noble	-	-	1,089,117	232,061	139,404	528,096
Ohio	-	-	302,019	-	50,567	-
Orange	-	-	344,370	-	65,874	226,711
Owen	-	-	-	-	24,802	240,590
Parke	-	-	82,955	-	20,062	89,634
Perry	-	-	4,272	-	47,515	77,561
Pike	-	-	23,413	-	21,104	27,936
Porter	265,144	181,155	3,441,171	1,270,899	831,353	5,466,044
Posey	43,060	29,270	455,064	-	69,918	474,233
Pulaski	-	-	148,361	13,756	16,994	77,561
Putnam	16,869	8,786	335,618	-	217,075	457,917
Randolph	24,030	3,726	578,882	62,110	74,173	550,017
Ripley	-	1,073	509,806	46	124,991	176,946
Rush	-	-	337,204	-	43,975	-
St Joseph	-	-	2,442,733	11,108,757	1,086,094	608,697
Scott	-	42,079	187,954	-	102,136	49,073
Shelby	145,783	276,130	98,997	19,680	218,885	2,358,255
Spencer	-	-	86,951	39,564	22,775	227,459
Starke	-	-	287,212	-	25,648	98,169
Steuben	-	-	1,252,235	10,569	411,072	453,071
Sullivan	-	-	-	-	10,878	3,695
Switzerland	-	-	6,805	-	-	7,792
Tippecanoe	-	-	2,472,610	3,543,559	912,280	404,201
Tipton	48,408	37,339	12,606	-	35,407	2,855
Union	-	-	107,615	-	12,789	6,785
Vanderburgh	242,086	242,086	-	6,701,400	33,248	-
Vermillion	-	20,426	93,502	-	9,658	94,473
Vigo	-	-	760,878	1,628,017	418,483	533,927
Wabash	-	-	1,171,550	165,893	21,209	632,042
Warren	-	-	-	25,553	12,716	43,385
Warrick	22,383	21,600	121,542	89,534	45,339	252,254
Washington	-	-	228,138	118,406	68,841	156,819
Wayne	325,748	528,616	1,983,414	1,843,927	586,170	131,997
Wells	-	-	515,258	560,388	167,501	73,006
White	-	-	285,531	9,454	85,176	6,004
Whitley	-	-	392,963	24,847	82,268	447,770
Totals	\$ 6,401,445	\$ 8,062,049	\$ 67,141,715	\$ 65,453,492	\$ 26,578,667	137,316,531

State of Indiana

Property Taxes Charged Payable 2010 by Fund and County

continued

County	Solid Waste District Tax	Fire Protection District Tax	Other Special District Taxes	Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC
Adams	\$ 546,841	\$ -	\$ -	\$ 168,674	-
Allen	-	1,057,760	10,032,077	12,650,416	-
Bartholomew	1,251,869	-	-	2,320,141	-
Benton	-	-	-	684	-
Blackford	-	-	-	255,351	-
Boone	-	-	-	4,383,552	-
Brown	136,187	-	77,421	-	-
Carroll	-	-	-	730,742	-
Cass	-	-	496,230	574,505	-
Clark	-	1,496,251	1,391,209	18,440,102	-
Clay	-	13,345	4,577	139,684	-
Clinton	35,988	-	93,996	-	-
Crawford	156,907	204,414	43,917	208,344	-
Daviess	262,581	90,811	27,524	1,422,525	-
Dearborn	586,850	-	-	974,131	-
Decatur	250,321	-	-	1,136,082	-
Dekalb	225,200	-	-	1,837,179	-
Delaware	207,327	-	8,532,460	5,590,114	-
Dubois	48,028	-	190,775	1,024,540	-
Elkhart	-	-	-	11,990,565	-
Fayette	-	-	-	-	-
Floyd	-	2,073,885	988,537	4,616,619	-
Fountain	136,712	-	-	688,258	-
Franklin	122,906	-	-	-	-
Fulton	-	-	349,978	-	-
Gibson	1,049,593	-	319,030	6,738,780	-
Grant	139,707	-	-	5,909,179	-
Greene	-	-	-	459,357	-
Hamilton	-	-	522,740	40,973,590	-
Hancock	-	-	-	1,525,989	-
Harrison	183,776	198,431	36,937	-	-
Hendricks	-	-	-	21,692,171	-
Henry	-	-	-	1,080,440	-
Howard	714,865	-	-	-	-
Huntington	158,969	-	-	2,099,051	-
Jackson	-	42,812	-	570,959	-
Jasper	-	-	-	804,184	-
Jay	-	-	-	968,815	-
Jefferson	148,263	-	-	1,067,381	-
Jennings	111,336	-	-	2,033,180	-
Johnson	378,826	5,344,854	1,788,788	8,946,527	-
Knox	-	919,948	237,355	1,528,654	-
Kosciusko	168,622	-	-	2,816,264	-
Lagrange	198,568	-	-	2,465,682	-
Lake	4,242,345	396,341	32,873,087	51,788,975	-
Laporte	-	-	2,530,102	9,213,022	-
Lawrence	-	-	962,852	1,059,468	-
Madison	17,012	-	233,701	6,657,798	-
Marion	-	-	250,064,277	90,911,395	11,454,360
Marshall	-	-	255,518	2,272,379	-
Martin	-	-	130,184	851	-
Miami	-	-	-	315,560	-
Monroe	1,334,264	1,121,117	1,454,750	7,613,942	-
Montgomery	-	-	-	1,073,535	-
Morgan	-	85,666	372,778	1,812,707	-
Newton	-	-	-	1,109	-
Noble	230,648	-	-	2,881,716	-
Ohio	33,200	-	-	-	-
Orange	258,067	145,926	77,322	1,210,840	-
Owen	-	38,946	13,113	-	-
Parke	-	-	-	106,514	-
Perry	-	-	29,432	1,669,293	-
Pike	-	197,226	-	-	-
Porter	-	-	774,901	14,345,528	-
Posey	502,706	103,717	-	224,524	-
Pulaski	-	-	-	-	-
Putnam	-	-	305,932	1,015,523	-
Randolph	-	-	-	431,665	-
Ripley	145,218	-	-	-	-
Rush	-	-	94,480	360,169	-
St Joseph	-	-	6,929,896	56,937,161	-
Scott	92,120	-	-	1,728,558	-
Shelby	162,996	-	-	4,843,074	-
Spencer	319,193	96,013	-	2,023,349	-
Starke	-	-	241,991	79,840	-
Steuben	318,121	-	-	261,234	-
Sullivan	-	-	-	19,496	-
Switzerland	52,715	-	-	-	-
Tippecanoe	204,473	-	2,039,567	18,598,371	-
Tipton	110,384	-	-	335,016	-
Union	-	-	-	-	-
Vanderburgh	-	-	2,505,324	13,735,383	-
Vermillion	-	-	-	103,341	-
Vigo	-	2,032,730	8,155,729	4,280,816	-
Wabash	-	-	-	643,499	-
Warren	111,747	-	-	507	-
Warrick	1,599,664	-	-	1,709,812	-
Washington	650,424	117,653	-	45,040	-
Wayne	-	-	4,864,744	3,328,287	-
Wells	102,389	-	-	171,506	-
White	-	-	-	441,448	-
Whitley	-	-	-	1,709,592	-
Totals	\$ 17,707,931	\$ 15,777,846	\$ 340,043,231	\$ 476,794,250	\$ 11,454,360

State of Indiana
Property Taxes Charged Payable 2010 by Fund and County

continued

County	Plus Circuit Breaker Credit Reduction to Fund Amounts	Total Current Taxes	Less LOIT Property Tax Replacement Credit	Less HEA 1001-2008 State Homestead Credit	Less County Option Income Tax Homestead Credit	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 1,110,145	\$ 29,043,087	\$ -	\$ 323,655	\$ -	\$ 681,417
Allen	24,631,711	356,940,815	-	4,759,611	10,137,744	-
Bartholomew	3,058,218	86,212,617	-	850,979	-	-
Benton	273,469	11,195,794	1,599,209	69,138	-	65,496
Blackford	1,555,292	11,064,223	-	111,177	-	216,757
Boone	2,621,757	74,212,207	-	1,209,310	-	-
Brown	139	10,600,293	-	117,148	-	-
Carroll	891,964	17,495,939	752,879	176,746	-	-
Cass	5,915,537	35,161,697	-	335,484	-	1,583,052
Clark	3,349,106	105,384,920	4,774,135	1,146,322	-	4,897,883
Clay	2,452	14,542,237	-	178,761	-	-
Clinton	2,244,586	28,513,689	-	316,521	-	1,930,694
Crawford	967,247	8,029,817	-	65,414	-	-
Daviess	2,879,883	26,446,378	-	250,482	-	1,240,037
Dearborn	636,873	47,141,852	-	563,902	-	-
Decatur	298,506	21,304,371	-	198,975	-	365,751
Dekalb	609,930	39,146,415	-	389,723	-	1,824,943
Delaware	25,474,251	114,894,547	-	1,194,729	-	4,536,519
Dubois	621,577	40,839,579	-	475,449	-	-
Elkhart	14,952,499	217,126,341	-	2,304,110	-	-
Fayette	3,121,304	21,956,510	3,399,703	406,433	-	392,495
Floyd	1,156,656	59,471,926	-	918,747	-	1,794,648
Fountain	363,576	13,233,731	-	107,366	-	309,007
Franklin	3,054	12,706,398	-	184,012	-	-
Fulton	64,563	15,730,372	845,603	155,285	-	834,367
Gibson	1,573,746	43,207,065	-	308,448	-	-
Grant	1,381,212	59,543,011	1,011,765	491,837	-	-
Greene	1,464,857	18,652,669	-	221,968	-	-
Hamilton	14,895,060	385,403,471	-	5,569,610	-	-
Hancock	5,062,615	66,854,993	-	1,108,219	-	-
Harrison	99,320	22,811,777	-	257,564	-	-
Hendricks	10,636,378	187,594,505	-	2,569,339	-	5,129,573
Henry	3,905,374	37,683,037	-	423,073	-	1,923,639
Howard	4,012,073	96,896,433	-	878,896	-	-
Huntington	3,842,559	33,077,007	-	379,888	-	-
Jackson	260,567	32,942,614	-	300,623	-	1,825,528
Jasper	11	29,615,192	9,075,660	262,963	-	-
Jay	480,956	19,589,569	-	319,917	-	768,108
Jefferson	798,824	26,086,308	-	317,117	-	-
Jennings	644,114	19,280,274	-	173,484	-	-
Johnson	10,295,916	136,503,027	-	1,978,253	-	-
Knox	5,253,582	34,073,557	-	283,432	-	-
Kosciusko	891,463	72,662,699	-	633,264	-	-
Lagrange	139,935	25,646,352	-	257,642	-	787,621
Lake	101,084,193	754,023,355	-	9,689,070	-	-
Laporte	12,192,562	129,548,621	-	1,052,592	-	-
Lawrence	2,810,294	35,596,992	3,697,163	433,054	-	-
Madison	25,734,824	131,632,989	5,151,387	1,313,987	-	6,925,353
Marion	79,244,942	1,040,362,144	-	13,297,202	12,232,880	-
Marshall	769,587	40,692,033	-	398,728	-	-
Martin	163,836	5,840,753	-	52,645	-	-
Miami	2,089,488	23,881,811	2,647,605	249,699	212,328	1,013,684
Monroe	174,392	104,017,440	-	1,168,718	1,333,071	-
Montgomery	2,713,556	40,217,357	1,420,219	361,314	-	659,334
Morgan	29,117	43,991,952	14,047,629	664,555	-	977,762
Newton	332,195	15,259,198	-	128,911	-	-
Noble	507,372	38,199,274	-	413,134	-	1,804,715
Ohio	136	2,117,041	-	32,704	-	-
Orange	32,685	12,198,738	-	79,946	-	-
Owen	473,342	13,271,265	-	187,357	-	-
Parke	66,061	11,229,253	598,948	94,361	-	599,459
Perry	1,157,795	14,760,513	-	143,893	70,023	163,864
Pike	357,720	13,532,719	-	81,303	-	-
Porter	3,826,272	187,912,691	-	2,916,646	-	7,291,614
Posey	576,251	30,386,805	-	248,124	325,776	-
Pulaski	5,888	10,129,847	2,470,575	254,340	-	445,044
Putnam	329,299	27,993,848	-	301,952	-	1,497,615
Randolph	2,490,612	21,580,357	-	174,500	-	-
Ripley	8,911	17,506,917	-	203,848	-	696,469
Rush	1,551,770	16,084,567	-	135,371	-	728,991
St. Joseph	35,578,971	340,402,577	27,127,020	4,007,026	7,445,212	-
Scott	678,081	17,035,896	-	136,612	-	526,969
Shelby	1,129,452	44,294,931	-	387,896	-	-
Spencer	72,262	21,634,306	-	150,462	156,893	-
Starke	354,243	18,057,761	-	162,231	-	196,826
Steuben	15,082	33,066,123	1,465,545	302,877	-	239,369
Sullivan	689,893	18,225,877	-	120,026	-	-
Switzerland	9,979	5,645,197	-	20,525	-	-
Tippecanoe	4,332,109	153,304,740	-	1,553,464	1,493,634	3,060,560
Tipton	401,099	14,208,703	-	168,426	-	270,733
Union	353,189	6,689,312	-	70,774	-	-
Vanderburgh	6,239,348	168,724,510	-	1,770,116	3,452,099	-
Vermillion	593,225	15,229,862	-	117,588	-	-
Vigo	15,064,227	103,629,361	-	1,058,816	-	-
Wabash	60,578	22,994,678	3,472,474	1,229,779	-	1,437,529
Warren	17,904	7,581,290	439,591	66,119	-	124,828
Warrick	909,526	48,347,531	-	661,789	-	-
Washington	857,402	18,040,940	-	199,954	-	971,605
Wayne	5,486,825	66,267,925	-	723,176	-	-
Wells	74,212	18,266,856	-	240,916	-	1,161,942
White	233,592	23,910,412	-	224,773	-	318,281
Whitley	179,762	23,316,181	-	344,744	-	287,594
Totals	\$ 474,596,916	\$ 6,737,362,763	\$ 83,997,109	\$ 81,343,057	\$ 36,859,661	\$ 62,527,670

State of Indiana

Property Taxes Charged Payable 2010 by Fund and County

County	Less LOIT Homestead Credit	Less LOIT Residential Property Tax Credit	Less Circuit Breaker Credit	Net Current Taxes Charged	Delinquent Taxes and Penalties Charged	Total Current and Delinquent Taxes and Penalties Charged
Adams	\$ -	\$ -	\$ 1,110,145	\$ 26,927,870	\$ 1,948,355	\$ 30,991,442
Allen	-	-	24,631,711	317,411,749	20,133,160	377,073,975
Bartholomew	-	-	3,058,218	82,303,420	6,213,649	92,426,266
Benton	-	-	273,469	9,188,482	464,071	11,659,865
Blackford	-	-	1,555,292	9,180,997	1,468,991	12,533,214
Boone	-	-	2,621,757	70,381,141	3,516,716	77,728,923
Brown	1,457,633	-	139	9,025,373	4,139,729	14,740,022
Carroll	-	-	891,964	15,674,349	1,495,870	18,991,808
Cass	-	-	5,915,537	27,327,625	3,512,662	38,674,359
Clark	-	-	3,349,106	91,217,475	16,808,825	122,193,745
Clay	-	3,032,714	2,452	11,328,310	1,218,512	15,760,749
Clinton	-	1,317,048	2,244,586	22,704,841	3,951,724	32,465,413
Crawford	-	-	967,247	6,997,156	1,758,811	9,788,628
Daviess	-	-	2,679,883	22,275,996	1,539,051	27,965,429
Dearborn	-	-	636,873	45,941,077	3,175,555	50,317,407
Decatur	-	-	298,506	20,441,139	2,427,243	23,731,615
Dekalb	-	-	609,930	36,321,819	4,110,741	43,257,156
Delaware	-	-	25,474,251	63,689,048	20,153,992	135,048,539
Dubois	-	-	921,577	39,442,553	1,792,088	42,631,667
Elkhart	-	-	14,952,499	199,869,731	26,050,371	243,176,712
Fayette	-	-	3,121,304	14,636,576	2,208,615	24,165,125
Floyd	-	-	1,156,656	55,601,876	8,310,063	67,781,990
Fountain	-	-	363,576	12,453,762	780,210	14,013,942
Franklin	-	-	3,054	12,519,333	1,248,538	13,954,937
Fulton	-	-	64,563	13,830,554	1,481,170	17,211,541
Gibson	-	-	1,573,746	41,324,871	1,772,506	44,979,571
Grant	-	9,063,402	1,381,212	47,594,795	7,899,289	67,442,300
Greene	-	-	1,464,857	16,965,844	1,655,947	20,308,615
Hamilton	-	-	14,895,060	364,938,802	22,770,468	408,173,939
Hancock	-	-	5,062,615	60,684,159	4,085,422	70,940,414
Harrison	-	-	99,320	22,454,893	1,914,798	24,726,575
Hendricks	-	-	10,636,378	169,259,215	12,054,707	199,649,212
Henry	-	-	3,905,374	31,430,952	6,055,746	43,738,783
Howard	7,994,837	-	4,012,073	84,010,627	34,048,912	130,945,344
Huntington	-	1,625,963	3,842,559	27,228,596	3,758,256	36,835,263
Jackson	-	-	260,567	30,555,896	3,815,978	36,798,592
Jasper	-	-	11	20,276,557	5,808,085	35,423,277
Jay	-	1,522,006	480,956	16,498,583	1,502,657	21,092,227
Jefferson	-	-	798,824	24,970,367	2,313,041	28,399,349
Jennings	-	-	644,114	18,462,677	2,658,354	21,938,629
Johnson	-	-	10,295,916	124,228,859	15,800,698	152,303,725
Knox	-	-	5,253,582	28,536,542	3,388,506	37,462,064
Kosciusko	-	-	891,463	71,137,972	5,883,247	78,545,945
Lagrange	-	-	139,935	24,461,154	2,460,341	28,106,693
Lake	-	-	101,084,193	643,250,092	382,940,302	1,136,963,657
Laporte	-	-	12,192,562	116,303,467	127,012,829	256,561,450
Lawrence	-	-	2,810,294	28,656,480	4,869,460	40,466,451
Madison	-	-	25,734,824	92,507,436	26,857,102	158,490,091
Marion	1,240,926	-	79,244,942	934,346,195	159,549,452	1,199,911,596
Marshall	-	-	769,587	39,523,719	2,902,650	43,594,683
Martin	-	-	163,836	5,624,272	491,444	6,332,197
Miami	1,623,259	1,049,522	2,089,488	14,996,227	2,011,825	25,893,635
Monroe	-	-	174,392	101,341,259	5,086,898	109,104,338
Montgomery	5,289,402	-	2,713,556	29,773,533	4,074,747	44,292,104
Morgan	-	-	29,117	28,272,890	2,373,080	46,365,032
Newton	-	-	332,195	14,798,092	1,188,825	16,448,023
Noble	-	-	507,372	35,474,053	4,194,344	42,393,617
Ohio	-	-	136	2,084,202	145,002	2,262,043
Orange	-	-	32,685	12,086,107	943,934	13,142,672
Owen	-	-	473,342	12,610,567	1,727,084	14,998,349
Parke	-	-	66,061	9,870,424	963,257	12,192,510
Perry	-	-	1,157,795	13,204,937	1,075,819	15,836,333
Pike	-	-	357,720	13,093,696	660,196	14,192,916
Porter	-	-	3,826,272	173,878,158	29,604,286	217,516,977
Posey	-	-	576,251	29,236,654	1,775,084	32,161,889
Pulaski	-	-	5,888	6,954,001	501,162	10,631,009
Putnam	-	-	329,299	25,864,982	2,678,057	30,671,905
Randolph	-	-	2,490,612	18,915,245	2,004,688	23,585,045
Ripley	-	-	8,911	16,597,689	1,477,784	18,984,701
Rush	-	-	1,551,770	13,668,435	1,002,658	17,087,225
St Joseph	-	-	35,578,971	266,244,347	56,411,413	396,813,990
Scott	-	-	678,061	15,692,234	2,444,775	19,480,670
Shelby	-	-	1,129,452	42,777,583	7,567,248	51,862,179
Spencer	-	-	72,262	21,254,690	1,106,304	22,740,610
Starke	-	-	354,243	17,344,461	3,005,408	21,063,170
Steuben	-	-	15,082	31,043,251	4,510,888	37,577,011
Sullivan	-	-	689,893	17,415,958	1,100,672	19,326,549
Switzerland	-	-	9,979	5,614,693	581,754	6,226,951
Tiptecanoe	-	-	4,332,109	142,864,974	13,817,896	167,122,636
Tipton	-	-	401,099	13,368,444	1,296,488	15,505,191
Union	-	-	353,189	6,265,349	621,795	7,311,107
Vanderburgh	-	-	6,239,348	157,262,947	12,443,128	181,167,638
Vermillion	-	-	593,225	14,519,049	1,836,893	17,066,755
Vigo	-	-	15,064,227	87,506,318	16,499,088	120,128,449
Wabash	-	2,331,711	60,578	14,462,607	1,695,940	24,690,619
Warren	-	-	17,904	6,932,848	367,707	7,948,996
Warrick	-	-	909,526	46,776,216	4,933,438	53,280,969
Washington	-	-	857,402	16,011,979	2,532,126	20,573,066
Wayne	-	-	5,486,825	60,057,924	7,388,206	73,656,131
Wells	1,151,466	-	74,212	15,638,320	1,202,455	19,469,311
White	-	-	233,592	23,133,765	4,578,370	28,488,781
Whitley	-	-	179,762	22,504,082	1,471,302	24,787,483
Totals	\$ 18,757,523	\$ 19,942,365	\$ 474,596,916	\$ 5,959,338,463	\$ 1,195,080,931	\$ 7,932,443,695

State of Indiana

Property and Excise Taxes Collected in 2010 by County

County	Property Taxes Paid by Taxpayers	Property Tax Replacement Credit Paid by State	Homestead Credit Paid by State and County	Total Property Taxes Collected	License Excise Tax Collected	Total Excise, and Property Tax Collected
Adams	\$ 26,872,796	\$ (648)	\$ 1,005,430	\$ 27,877,579	\$ 1,710,554	\$ 29,588,133
Allen	310,591,307	(773,756)	14,866,843	324,684,395	24,323,081	349,007,476
Bartholomew	78,709,770	(358,627)	833,087	79,184,229	5,648,279	84,832,508
Benton	9,253,309	1,597,530	134,541	10,985,380	634,100	11,619,481
Blackford	9,712,035	(74)	327,818	10,039,779	834,242	10,874,021
Boone	68,939,631	(68,529)	1,207,388	70,078,491	5,240,970	75,319,460
Brown	11,627,533	(70,398)	1,568,925	13,126,060	1,059,967	14,186,027
Carroll	15,957,318	749,976	177,095	16,884,388	1,484,049	18,368,437
Cass	28,328,474	(4,955)	1,918,691	30,242,210	2,455,583	32,697,793
Clark	90,617,235	4,462,289	6,009,452	101,088,976	7,069,360	108,158,336
Clay	11,679,474	(125)	3,330,737	15,010,086	1,821,468	16,831,554
Clinton	22,962,245	(40,469)	3,579,836	26,501,612	2,204,831	28,706,443
Crawford	7,609,839	(1,933)	65,802	7,673,708	498,420	8,172,128
Daviess	22,472,252	(2,192)	1,495,279	23,965,338	2,052,472	26,017,810
Dearborn	45,081,678	(233,723)	561,032	45,408,987	3,509,507	48,918,494
Decatur	20,499,451	(18,814)	561,209	21,041,845	1,655,335	22,697,180
Dekalb	36,392,739	(40,788)	2,227,014	38,578,965	2,653,225	41,232,189
Delaware	86,553,064	(86,335)	5,754,815	92,221,544	6,720,163	98,941,707
Dubois	39,273,842	(16,162)	477,360	39,735,039	3,281,292	43,016,331
Elkhart	197,739,231	(176,291)	2,293,824	199,856,764	11,359,051	211,215,815
Fayette	14,388,703	3,290,989	797,690	18,477,383	1,254,438	19,731,820
Floyd	55,667,084	(17,649)	2,715,643	58,365,078	3,828,468	62,193,546
Fountain	12,536,037	(273)	420,721	12,956,485	1,140,442	14,096,927
Franklin	12,940,770	(1,444)	183,510	13,122,836	1,414,813	14,537,649
Fulton	14,126,019	836,968	986,201	15,949,188	1,364,727	17,313,915
Gibson	41,292,466	(2,924)	309,553	41,599,095	2,526,835	44,125,929
Grant	47,758,444	982,002	9,364,654	58,105,100	3,873,245	61,978,345
Greene	16,692,841	(22,797)	226,727	16,896,770	2,131,646	19,028,417
Hamilton	363,876,630	(93,936)	5,562,021	369,344,715	31,061,498	400,406,213
Hancock	61,670,407	(623)	1,111,264	62,781,048	5,957,436	68,738,485
Harrison	22,696,258	(13,685)	257,185	22,939,759	2,362,242	25,302,001
Hendricks	167,571,135	(153,231)	7,699,165	175,117,068	13,075,572	188,192,640
Henry	32,615,623	(16,556)	2,345,684	34,944,751	3,200,969	38,145,719
Howard	76,041,453	24,366	8,910,135	84,975,954	6,681,401	91,657,355
Huntington	26,688,516	(43,597)	1,989,677	28,634,596	2,555,785	31,190,381
Jackson	31,099,073	(41,092)	2,158,303	33,216,283	2,937,655	36,153,938
Jasper	18,849,022	6,126,936	262,875	25,238,832	3,143,290	28,382,122
Jay	16,778,494	(2,536)	2,623,479	19,399,437	1,169,219	20,568,656
Jefferson	25,596,343	(13,629)	318,581	25,901,295	1,872,713	27,774,008
Jennings	19,106,678	(110)	175,647	19,282,215	1,433,402	20,715,618
Johnson	127,171,889	(61,569)	1,969,899	129,080,219	11,491,358	140,571,577
Knox	28,992,871	(11,821)	284,627	29,265,677	2,392,076	31,657,753
Kosciusko	71,815,030	(2,842)	632,555	72,444,742	5,063,609	77,508,351
Lagrange	24,204,520	(40,625)	1,047,281	25,211,176	1,474,818	26,685,994
Lake	625,128,728	(2,754,297)	9,514,990	631,889,420	30,972,472	662,861,892
Laporte	205,091,956	(379,729)	2,881,308	207,593,535	15,336,732	222,930,267
Lawrence	30,807,223	3,699,773	433,995	34,940,991	3,189,776	38,130,767
Madison	88,733,534	4,779,769	8,260,068	101,773,371	8,801,538	110,574,910
Marion	924,029,516	(5,111,854)	26,477,126	945,394,789	62,669,758	1,008,064,547
Marshall	39,906,350	(19,498)	398,368	40,285,219	2,898,379	43,183,598
Martin	5,707,101	-	53,503	5,760,604	633,347	6,393,951
Miami	15,173,123	2,599,051	4,179,359	21,951,533	1,933,840	23,885,373
Monroe	100,120,431	(66,666)	2,515,757	102,569,521	6,263,592	108,833,113
Montgomery	29,613,645	1,312,933	6,407,379	37,333,957	2,450,847	39,784,804
Morgan	28,632,299	13,880,149	1,655,292	44,167,740	4,987,868	49,155,608
Newton	14,994,953	(391)	129,127	15,123,689	1,102,682	16,226,370
Noble	36,931,702	(4,602)	2,231,603	39,158,703	2,775,197	41,933,900
Ohio	2,160,882	(437)	32,772	2,193,216	305,712	2,498,928
Orange	12,185,642	(346)	80,782	12,266,078	1,249,799	13,515,877
Owen	13,218,614	(3,452)	189,844	13,405,007	1,276,637	14,681,643
Parke	10,065,848	600,265	699,254	11,365,367	1,068,313	12,433,680
Perry	13,299,482	(312)	399,284	13,698,454	1,196,586	14,895,040
Pike	13,259,031	(628)	82,866	13,341,269	945,371	14,286,640
Porter	177,835,724	(657,258)	10,166,977	187,345,443	15,326,472	202,671,915
Posey	29,384,137	(24,017)	575,225	29,935,346	2,004,912	31,940,258
Pulaski	7,051,219	2,472,630	701,249	10,225,098	882,353	11,107,452
Putnam	26,085,634	(9,389)	1,803,520	27,879,765	2,481,022	30,360,787
Randolph	19,550,208	788	174,750	19,725,746	1,491,624	21,217,370
Ripley	16,805,501	(1,936)	911,400	17,714,965	1,641,709	19,356,674
Rush	13,847,516	(893)	868,066	14,714,690	1,090,061	15,804,751
St Joseph	254,469,405	25,494,397	11,294,631	291,258,433	16,706,806	307,965,239
Scott	15,931,029	(7,328)	669,960	16,593,662	1,511,430	18,105,091
Shelby	40,980,479	(138,061)	388,511	41,230,929	2,881,920	44,112,850
Spencer	21,230,636	(581)	308,793	21,538,948	1,534,975	23,073,923
Starke	17,944,938	(1,055)	357,535	18,301,417	1,549,737	19,851,154
Steuben	31,620,094	1,351,786	510,645	33,482,526	2,209,713	35,692,240
Sullivan	17,422,794	(4,783)	120,175	17,538,185	1,482,202	19,020,387
Switzerland	5,644,585	(91)	20,565	5,665,059	458,660	6,123,719
Tippecanoe	142,290,832	(120,940)	6,090,047	148,259,939	9,757,629	158,017,568
Tipton	13,561,049	-	439,228	14,000,277	1,380,317	15,380,594
Union	6,609,271	(554)	71,473	6,680,190	458,808	7,138,998
Vanderburgh	151,015,180	(186,191)	5,204,162	156,033,150	11,990,906	168,024,056
Vermillion	14,860,685	(1,214)	118,505	14,977,977	1,554,866	16,532,843
Vigo	87,763,051	(30,334)	1,053,027	88,785,743	6,684,863	95,470,606
Wabash	14,891,911	3,465,305	5,022,070	23,379,286	1,957,661	25,336,947
Warren	6,986,710	436,390	193,585	7,616,685	685,376	8,302,061
Warrick	47,110,947	(2,875)	664,306	47,772,378	4,770,119	52,542,497
Washington	16,963,161	(6,083)	1,175,582	18,132,661	1,660,108	19,792,769
Wayne	58,824,603	(219,942)	719,333	59,323,995	4,015,560	63,339,555
Wells	15,628,537	(4,812)	2,584,112	18,207,837	1,696,632	19,904,469
White	23,245,002	(2,383)	544,791	23,787,410	1,851,738	25,639,148
Whitley	22,697,029	(837)	634,446	23,330,638	2,447,346	25,777,984
Totals	\$ 5,998,361,458	\$ 65,965,765	\$ 220,758,595	\$ 6,285,085,818	\$ 453,847,575	\$ 6,738,933,392

State of Indiana

Distribution of Property and Excise Taxes Collected in 2010
by Fund and County

County	County Funds	Township Funds	School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams	\$ 7,779,820	\$ 614,949	\$ 14,707,513	\$847,852	\$5,637,999	\$29,588,133
Allen	67,845,604	6,697,737	120,491,656	24,472,552	129,499,926	349,007,476
Bartholomew	15,896,035	2,181,086	35,070,182	2,223,342	29,461,862	84,832,508
Benton	2,789,198	316,555	6,037,896	612,850	1,862,982	11,619,481
Blackford	3,237,742	329,986	4,447,234	338,016	2,521,042	10,874,021
Boone	8,082,050	1,251,067	45,815,473	2,827,244	17,343,626	75,319,460
Brown	5,146,406	422,772	7,397,701	580,569	638,579	14,186,027
Carroll	4,046,986	793,178	9,904,901	753,892	2,869,480	18,368,437
Cass	8,440,352	1,154,578	13,772,641	1,181,317	8,148,904	32,697,793
Clark	10,803,254	1,224,566	42,913,013	2,768,871	50,448,632	108,158,336
Clay	3,605,774	509,036	9,921,954	414,537	2,380,253	16,831,554
Clinton	6,657,791	1,038,026	13,587,511	1,591,152	5,831,962	28,706,443
Crawford	2,809,432	121,406	4,225,290	146,692	869,309	8,172,128
Davies	9,207,659	498,784	10,593,165	449,992	5,268,211	26,017,810
Dearborn	9,947,477	788,618	26,150,032	1,951,613	10,080,755	48,918,494
Decatur	5,494,724	631,911	10,314,315	770,078	5,486,152	22,697,180
Dekalb	8,158,302	706,382	20,013,783	1,630,571	10,723,151	41,232,189
Delaware	19,924,155	3,265,301	34,369,900	3,542,314	37,840,037	98,941,707
Dubois	6,828,172	570,858	23,546,795	1,869,356	10,201,150	43,016,331
Elkhart	30,979,077	8,675,543	103,260,718	8,111,062	60,189,416	211,215,815
Fayette	5,138,003	283,359	7,246,149	671,735	6,392,574	19,731,820
Floyd	7,383,792	1,728,954	32,382,867	1,889,819	18,808,115	62,193,546
Fountain	3,498,525	368,222	7,071,291	479,411	2,679,478	14,096,927
Franklin	3,216,465	262,680	8,831,468	724,385	1,502,652	14,537,649
Fullton	4,100,016	557,586	7,761,842	1,489,573	3,404,898	17,313,915
Gibson	10,462,433	843,774	17,149,597	1,084,018	14,586,107	44,125,929
Grant	13,568,159	1,153,600	21,180,176	2,761,741	23,314,669	61,978,345
Greene	5,795,192	823,111	9,641,098	735,245	2,033,770	19,028,417
Hamilton	52,100,346	11,847,457	185,086,186	11,579,075	139,793,149	400,406,213
Hancock	11,598,069	5,334,937	39,501,401	-	12,304,078	68,738,485
Harrison	6,113,047	560,432	16,045,776	1,333,590	1,249,155	25,302,000
Hendricks	21,285,479	9,384,119	100,508,656	5,294,256	51,720,130	188,192,640
Henry	8,825,028	1,141,477	17,378,610	2,136,172	8,664,433	38,145,719
Howard	17,880,782	2,395,202	34,603,716	4,339,469	32,438,186	91,657,355
Huntington	6,661,141	734,187	11,879,354	1,562,775	10,352,924	31,190,381
Jackson	7,194,193	584,197	16,471,497	1,907,799	9,996,252	36,153,938
Jasper	6,516,135	811,792	15,844,941	1,667,724	3,541,531	28,382,122
Jay	4,897,315	379,689	9,722,551	815,411	4,753,891	20,568,656
Jefferson	7,267,462	602,535	12,102,317	1,066,166	6,735,528	27,774,008
Jennings	5,220,176	422,810	9,916,126	426,087	4,730,419	20,715,618
Johnson	15,827,851	667,314	74,019,142	6,723,058	43,334,212	140,571,577
Knox	7,345,677	2,138,076	12,832,148	1,176,205	8,165,647	31,657,753
Kosciusko	10,804,110	4,027,965	40,540,102	3,302,915	18,833,259	77,508,351
Lagrange	5,397,127	830,373	14,281,969	1,320,205	4,856,320	26,685,994
Lake	119,508,570	18,614,868	210,775,777	26,074,699	287,887,977	662,861,892
Laporte	52,655,013	4,355,311	86,205,834	11,592,036	68,122,073	222,930,267
Lawrence	7,270,047	763,986	18,077,716	1,843,217	10,175,801	38,130,767
Madison	19,478,961	2,273,379	48,341,701	5,278,161	35,202,708	110,574,910
Marion	130,012,984	65,861,806	396,410,262	40,203,341	375,576,154	1,008,064,547
Marshall	7,720,224	2,014,991	18,346,965	2,471,310	12,630,108	43,183,598
Martin	1,753,956	209,116	3,567,525	83,564	779,790	6,393,951
Miami	6,005,909	498,446	10,800,154	388,522	6,192,342	23,885,373
Monroe	21,489,003	4,601,374	37,143,611	7,517,332	38,081,794	108,833,113
Montgomery	7,408,571	1,032,749	21,204,239	1,798,178	8,341,066	39,784,804
Morgan	7,753,506	5,080,692	25,009,378	2,073,156	9,238,877	49,155,608
Newton	5,303,282	758,226	7,828,568	1,254,285	1,082,009	16,226,370
Noble	8,096,860	1,401,668	18,841,544	2,580,002	11,013,826	41,933,900
Ohio	1,084,297	63,931	897,113	91,309	362,278	2,498,928
Orange	2,641,586	170,706	6,489,657	510,334	3,703,594	13,515,877
Owen	3,129,864	267,302	9,553,811	730,467	1,000,199	14,681,643
Parke	3,366,485	580,587	7,288,520	267,333	930,754	12,433,680
Perry	3,274,178	154,860	6,645,446	816,061	4,004,494	14,895,040
Pike	5,561,773	343,721	6,732,033	528,242	1,120,870	14,286,640
Porter	40,121,298	6,519,788	86,228,795	8,527,941	61,274,093	202,671,915
Posey	9,649,821	1,676,501	14,729,304	1,466,418	4,418,213	31,940,258
Pulaski	4,385,980	462,683	4,512,340	803,611	942,838	11,107,451
Putnam	4,911,403	438,830	19,212,104	547,249	5,251,201	30,360,787
Randolph	5,279,092	627,869	9,377,397	461,682	5,471,330	21,217,370
Ripley	3,318,561	316,416	12,246,742	671,784	2,803,171	19,356,674
Rush	4,186,789	474,949	7,172,770	208,084	3,762,160	15,804,751
St Joseph	46,928,759	13,948,773	90,248,358	17,628,876	139,210,473	307,965,239
Scott	4,156,470	381,080	8,907,783	480,534	4,179,225	18,105,091.30
Shelby	7,248,342	862,486	23,065,956	631,271	12,304,796	44,112,850
Spencer	6,740,486	734,568	10,030,085	1,473,873	4,094,810	23,073,823
Starke	4,158,562	1,037,533	10,798,223	1,299,270	2,557,566	19,851,154
Steuben	6,821,855	1,284,525	18,944,070	1,329,429	7,312,362	35,692,240
Sullivan	5,836,016	899,005	9,737,735	1,043,555	1,504,076	19,020,387
Switzerland	2,131,526	192,161	3,244,840	176,766	378,426	6,123,719
Tippecanoe	26,436,972	2,243,400	68,123,707	5,771,850	55,441,639	158,017,568
Tipton	3,365,932	670,179	7,166,036	818,809	3,359,638	15,380,594
Union	1,702,744	126,597	4,205,795	438,412	665,450	7,138,998
Vanderburgh	44,272,829	3,750,873	39,420,816	12,132,758	68,446,780	168,024,056
Vermillion	6,471,317	749,502	6,932,124	934,933	1,444,967	16,532,843
Vigo	24,507,182	1,477,247	26,142,619	4,826,276	38,517,282	95,470,606
Wabash	4,659,608	900,470	10,612,902	816,678	8,347,289	25,336,947
Warren	3,076,205	236,225	4,179,583	233,925	576,123	8,302,061
Warrick	14,651,097	1,691,853	25,470,068	3,419,468	7,310,011	52,542,497
Washington	4,988,682	644,733	10,397,077	361,321	3,400,955	19,792,769
Wayne	15,783,668	1,954,104	19,508,374	2,276,770	23,816,639	63,339,555
Wells	3,827,259	456,698	10,911,268	1,268,188	3,441,057	19,904,469
White	6,839,653	698,143	13,339,151	767,406	3,994,796	25,639,148
Whitley	5,555,586	1,113,402	13,156,633	1,308,077	4,644,285	25,777,984
Totals	\$ 1,221,305,296	\$ 235,294,495	\$ 2,806,723,160	\$ 289,797,468	\$ 2,185,812,973	\$ 6,738,933,392

State of Indiana

Property Tax Schedules

For Year Ended December 31, 2010

Payable 2011

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Not all counties completed 2011 property tax billings in 2011, because of a delay in indexing property values for market value changes. On the following schedules, where applicable, it has been noted that the data is not available. In the 2013 comprehensive annual report complete schedules for 2011 payable property taxes will be included.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. In some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit, if applicable. The local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the locally funded homestead credits are shown in separate columns.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by the county auditor and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the county auditor based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is a residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by the county auditor and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2011 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana

Assessed Value and Current Property Tax Levied by County

Payable 2011

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,320,330	\$ 27,777
Allen	13,280,252	317,039
Bartholomew	4,063,681	87,211
Benton	712,974	10,197
Blackford	386,248	9,131
Boone	3,889,625	70,834
Brown	1,255,214	11,966
Carroll	1,022,523	14,971
Cass	1,226,332	25,989
Clark	4,773,396	96,869
Clay	813,511	12,412
Clinton	1,360,154	23,899
Crawford	285,118	7,149
Daviess	1,126,894	23,170
Dearborn	2,411,643	44,029
Decatur	1,345,410	21,827
Dekalb	2,228,058	38,850
Delaware	3,439,760	81,846
Dubois	2,115,936	42,310
Elkhart	8,485,856	194,988
Fayette	662,245	15,056
Floyd	3,165,195	61,364
Fountain	721,837	12,188
Franklin	972,524	13,405
Fulton	964,935	14,989
Gibson	2,143,560	40,403
Grant	2,221,441	48,844
Greene	856,721	18,083
Hamilton	19,848,357	399,988
Hancock	2,928,210	61,475
Harrison	1,632,138	19,793
Hendricks	7,682,141	172,919
Henry	1,435,499	30,863
Howard	3,433,244	81,052
Huntington	1,299,240	27,676
Jackson	1,787,897	32,186
Jasper	2,559,276	20,677
Jay	822,011	18,084
Jefferson	1,217,624	26,258
Jennings	850,912	19,074
Johnson	6,062,020	126,293
Knox	1,498,553	30,978
Kosciusko	5,535,256	73,348
Lagrange	1,984,693	25,242
Lake	21,806,876	638,186
Laporte	6,346,794	125,301
Lawrence	1,290,758	28,904
Madison	3,668,943	95,211
Marion	39,777,687	968,360
Marshall	2,600,839	40,863
Martin	314,247	6,121
Miami	985,109	15,309

County	Assessed Value	Net Tax Levied
Monroe	6,489,965	110,526
Montgomery	1,880,686	33,333
Morgan	3,048,892	29,013
Newton	760,238	15,110
Noble	2,028,247	40,047
Ohio	262,328	2,560
Orange	749,032	11,867
Owen	618,434	13,043
Parke	717,636	9,219
Perry	616,604	13,334
Pike	664,271	13,851
Porter	9,505,226	182,230
Posey	1,843,199	29,619
Pulaski	706,975	7,918
Putnam	1,686,413	26,616
Randolph	959,738	19,029
Ripley	1,227,581	17,385
Rush	822,392	13,495
St Joseph	9,628,144	266,238
Scott	744,742	16,026
Shelby	2,276,846	40,784
Spencer	1,487,978	23,454
Starke	961,312	16,983
Steuben	3,008,196	31,760
Sullivan	869,072	17,951
Switzerland	471,289	5,662
Tippecanoe	6,972,063	146,134
Tipton	839,257	14,460
Union	307,594	6,527
Vanderburgh	7,701,602	165,443
Vermillion	781,070	14,636
Vigo	3,899,016	90,521
Wabash	1,198,524	17,067
Warren	502,232	7,144
Warrick	2,872,995	46,168
Washington	838,416	17,139
Wayne	2,410,698	58,924
Wells	1,229,140	17,596
White	1,679,806	24,196
Whitley	1,461,092	24,347
Total	<u>\$ 291,348,635</u>	6,128,314
LOIT Property Tax		
Replacement Credit		80,037
COIT Homestead Credit		38,806
CEDIT Homestead Credit		50,987
LOIT Homestead Credit		18,039
LOIT Residential Property		
Tax Replacement Credit		18,441
Circuit Breaker Credits		618,309
Total Current Tax Levy	<u>\$</u>	<u>6,952,933</u>

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2011 by County

County	Value of Land	Value of Improvements	Total Value of Land and Improvements	Standard Deduction	Supplemental Standard Deduction	Mortgage and Contract Deduction
Adams	\$ 474,681,700	\$ 1,426,005,400	\$ 1,900,687,100	\$ 391,146,550	\$ 240,413,484	\$ 18,221,961
Allen	4,083,777,200	15,692,725,698	19,776,502,898	3,998,807,379	2,843,594,552	218,231,877
Bartholomew	1,346,391,700	3,945,236,680	5,291,628,380	877,279,780	708,369,748	39,361,950
Benton	398,122,900	322,998,800	721,121,700	98,527,090	40,836,358	4,854,700
Blackford	159,572,300	393,916,950	553,489,250	142,467,340	51,001,943	7,065,176
Boone	1,564,913,500	4,211,578,700	5,776,492,200	738,387,840	1,032,372,066	39,242,550
Brown	610,903,300	1,057,533,200	1,668,436,500	208,412,100	174,038,059	9,376,250
Carroll	527,813,050	825,315,960	1,353,129,010	246,333,150	125,927,296	11,462,862
Cass	556,622,200	1,169,266,000	1,725,888,200	405,255,810	167,982,449	19,437,326
Clark	1,857,039,000	5,134,253,798	6,991,292,798	1,330,144,296	932,563,174	64,733,750
Clay	342,990,990	862,649,200	1,205,640,190	286,945,024	127,223,011	13,750,962
Clinton	613,548,300	1,200,421,821	1,813,970,121	363,549,570	175,623,001	17,976,888
Crawford	123,494,640	278,019,800	401,514,440	100,380,600	35,690,445	5,443,296
Daviess	372,301,679	1,102,079,742	1,474,381,421	303,498,545	152,486,854	13,493,648
Dearborn	886,312,400	2,536,323,500	3,422,635,900	639,788,400	540,959,035	28,023,200
Decatur	542,175,400	1,262,593,550	1,804,768,950	294,586,170	175,901,278	13,472,497
Dekalb	633,880,700	2,004,103,100	2,637,983,800	486,460,304	297,084,220	21,958,623
Delaware	1,280,672,696	4,472,989,564	5,753,662,260	1,169,688,421	599,417,776	59,295,148
Dubois	645,488,300	2,216,692,600	2,862,180,900	525,819,500	379,847,477	21,473,774
Elkhart	2,616,784,800	9,157,903,800	11,774,688,600	2,067,012,906	1,459,227,967	94,321,890
Fayette	301,165,900	758,704,000	1,059,869,900	267,521,790	109,942,966	14,315,548
Floyd	954,512,510	3,912,158,003	4,866,670,513	913,284,870	790,808,193	37,548,760
Fountain	366,310,000	575,897,300	942,207,300	194,879,860	79,484,208	8,312,086
Franklin	410,995,000	1,042,775,900	1,453,770,900	284,145,840	212,009,926	10,945,062
Fulton	474,710,600	783,064,220	1,257,774,820	232,305,525	130,276,217	10,877,891
Gibson	536,229,820	1,529,026,400	2,065,256,220	384,702,700	207,388,804	17,262,138
Grant	865,400,100	2,597,203,400	3,462,603,500	693,645,594	302,106,114	33,609,168
Greene	386,466,400	895,528,080	1,281,994,480	325,142,000	124,031,047	16,940,230
Hamilton	7,015,068,650	21,728,365,700	28,743,434,350	3,653,715,300	5,470,905,190	215,690,530
Hancock	1,164,484,400	3,469,494,623	4,633,979,023	946,027,139	798,611,974	46,806,473
Harrison	511,953,450	1,850,552,800	2,362,506,250	480,098,700	312,987,500	21,287,914
Hendricks	2,967,066,700	8,777,602,928	11,744,669,628	1,936,727,544	1,861,288,646	102,533,679
Henry	626,300,310	1,652,656,730	2,278,957,040	576,509,508	270,621,346	27,643,920
Howard	1,122,674,200	3,378,298,600	4,500,972,800	970,049,474	488,104,303	55,559,666
Huntington	508,263,150	1,541,013,930	2,049,277,080	446,394,540	235,160,978	22,607,268
Jackson	621,207,700	1,720,966,900	2,342,174,600	472,824,120	252,900,727	23,142,130
Jasper	732,520,500	1,999,604,300	2,732,124,800	387,288,420	273,569,166	16,529,550
Jay	338,927,200	987,434,720	1,326,361,920	221,637,972	83,512,052	10,946,972
Jefferson	444,708,800	1,276,783,700	1,721,492,500	373,863,900	209,300,945	18,716,350
Jennings	369,443,900	873,552,601	1,242,996,501	298,229,360	126,041,396	14,719,410
Johnson	2,131,004,900	7,110,558,281	9,241,563,181	1,703,751,735	1,444,367,593	79,466,138
Knox	467,367,720	1,170,100,480	1,637,468,200	349,787,306	164,096,728	18,900,616
Kosciusko	2,843,839,300	4,196,224,341	7,040,063,641	901,031,813	777,937,477	40,219,100
Lagrange	780,402,600	1,868,421,800	2,648,824,400	393,615,120	323,368,869	17,202,668
Lake	7,597,873,200	24,075,820,380	31,673,693,580	5,757,310,330	4,953,979,018	332,813,443
Laporte	2,331,088,890	5,987,703,300	8,318,792,190	1,289,137,160	946,537,967	54,325,892
Lawrence	396,354,970	1,635,481,970	2,031,836,940	518,597,120	244,443,690	27,052,776
Madison	1,267,966,300	4,613,956,900	5,881,923,200	1,490,867,341	704,510,290	73,929,735
Marion	11,317,788,700	43,534,784,600	54,852,573,300	9,440,696,201	6,769,562,956	500,348,046
Marshall	1,114,564,100	2,426,477,600	3,541,041,700	548,253,960	381,180,734	27,443,620
Martin	115,250,100	313,978,100	429,228,200	104,897,974	40,717,140	4,823,988
Miami	437,585,080	1,058,283,900	1,495,868,980	359,776,704	153,658,423	19,395,070
Monroe	2,381,737,050	6,707,974,700	9,089,711,750	1,237,823,757	1,219,277,938	61,233,552
Montgomery	755,409,500	1,612,088,920	2,367,498,420	450,736,984	226,275,393	22,619,978
Morgan	1,211,428,500	3,349,581,500	4,561,010,000	857,689,665	683,313,399	36,401,250
Newton	384,018,400	579,141,900	963,160,300	173,564,520	92,961,178	7,650,250
Noble	824,632,300	1,969,228,898	2,793,861,198	527,062,414	319,169,091	22,783,000
Ohio	93,938,300	291,035,000	384,973,300	76,298,940	48,714,389	3,494,700
Orange	249,744,080	781,945,150	1,031,689,230	196,698,744	80,210,991	8,128,288
Owen	305,271,500	654,472,800	959,744,300	240,633,900	106,862,581	12,028,283
Parke	355,473,600	570,599,700	926,073,300	161,751,180	79,018,107	9,424,474
Perry	206,124,850	660,675,370	866,800,220	206,917,640	87,379,235	9,933,886
Pike	196,643,130	412,975,100	609,618,230	134,434,640	51,578,051	6,479,930
Porter	3,423,422,100	9,984,209,249	13,407,631,349	2,065,126,582	2,274,302,888	105,077,623
Posey	522,600,709	1,309,600,700	1,832,201,409	334,680,410	241,986,098	14,087,090
Pulaski	351,086,200	520,354,400	871,440,600	146,858,030	65,243,019	6,966,928
Putnam	617,666,400	1,624,816,800	2,242,483,200	413,072,490	269,220,717	18,845,824
Randolph	463,157,500	847,481,500	1,310,639,000	277,305,360	101,166,050	11,687,186
Ripley	499,430,900	1,253,084,700	1,752,515,600	345,250,020	235,554,026	17,770,146
Rush	441,026,500	621,573,700	1,062,600,200	197,081,577	94,660,241	9,184,800
St Joseph	2,398,664,600	12,291,175,070	14,689,839,670	2,887,025,710	1,951,995,352	149,531,839
Scott	287,632,800	806,243,200	1,093,876,000	259,613,690	114,730,002	11,901,456
Shelby	700,848,620	2,165,073,500	2,865,922,120	516,381,880	331,418,508	24,047,356
Spencer	334,275,710	1,039,621,100	1,373,896,810	245,207,030	124,982,120	10,430,550
Starke	454,909,000	917,591,800	1,372,500,800	283,390,980	135,723,087	12,097,720
Steuben	1,892,749,000	1,846,131,800	3,738,880,800	401,281,791	382,529,831	19,927,652
Sullivan	347,531,041	533,837,500	881,368,541	191,683,020	66,052,938	11,056,932
Switzerland	135,302,500	463,661,463	598,963,963	102,671,479	48,688,925	4,803,796
Tiptecanoe	2,061,184,364	7,345,399,325	9,406,583,689	1,541,558,280	1,176,254,998	74,945,086
Tipton	380,175,300	762,722,700	1,142,898,000	211,412,700	123,355,005	10,126,550
Union	160,059,000	252,830,200	412,889,200	85,799,220	41,011,348	4,074,450
Vanderburgh	2,702,049,250	8,516,531,800	11,218,581,050	1,982,209,560	1,344,455,495	93,339,008
Vermilion	238,866,800	529,041,250	767,908,050	168,221,772	68,426,518	9,064,746
Vigo	923,409,100	4,184,198,690	5,107,607,790	1,029,905,940	555,189,322	54,219,198
Wabash	481,242,800	1,265,888,600	1,747,131,400	386,121,540	185,654,776	18,050,156
Warren	130,083,200	330,992,500	461,075,700	106,004,100	53,092,767	5,178,106
Warrick	927,794,798	3,057,279,370	3,985,074,168	760,218,070	645,393,600	38,064,364
Washington	390,097,300	873,266,060	1,263,363,360	309,450,180	138,170,872	12,999,758
Wayne	891,458,600	2,790,161,200	3,681,619,800	746,349,960	368,959,244	36,083,854
Wells	468,777,800	1,257,227,500	1,726,005,300	355,637,787	202,878,345	16,923,612
White	851,289,700	1,213,671,600	2,064,961,300	305,172,279	194,856,243	12,454,272
Whitley	510,409,500	1,589,278,700	2,099,688,200	440,794,590	281,935,451	20,235,492
Totals	\$ 102,468,054,207	\$ 306,097,749,395	\$ 408,565,803,602	\$ 72,950,116,496	\$ 54,308,220,805	\$ 3,676,761,346

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2011 by County

continued

County	Veterans' Deduction	Age 65 Deduction	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Dev or Revit Deduction	Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)
Adams	\$ 2,859,060	\$ 8,567,809	\$ 3,452,081	\$ 5,025,600	\$ 4,948,810	\$ -	\$ -
Allen	49,041,814	80,724,641	12,800,439	18,413,700	166,039,643	-	3,726,131
Bartholomew	12,296,403	19,795,008	4,049,105	5,455,700	44,479,000	1,596,500	-
Benton	985,415	2,945,832	744,026	117,900	1,564,802	-	-
Blackford	3,361,093	6,715,856	2,253,706	776,900	2,189,113	-	-
Boone	7,502,567	8,089,682	2,397,308	5,882,900	111,385,830	-	-
Brown	5,315,985	3,081,408	1,355,152	1,134,940	-	-	-
Carroll	4,080,632	5,327,330	1,402,434	1,692,600	950,320	-	-
Cass	8,487,746	14,796,094	2,605,636	456,500	1,899,934	6,650	-
Clark	27,325,896	26,576,920	17,350,795	1,201,600	40,249,845	-	68,479,670
Clay	6,505,188	7,966,228	2,813,783	428,800	2,988,184	-	-
Clinton	5,152,868	11,165,018	2,684,428	1,578,800	9,718,539	-	-
Crawford	3,263,004	4,463,588	2,814,088	139,900	-	-	-
Davies	6,116,300	8,870,632	3,848,252	1,406,986	1,964,500	-	-
Dearborn	11,068,976	10,701,916	5,309,622	1,546,500	3,472,740	-	-
Decatur	3,613,976	7,515,269	2,429,259	5,051,566	111,357,860	-	-
DeKalb	9,632,225	10,695,294	1,176,413	7,267,700	14,725,588	2,450	-
Delaware	21,132,568	43,628,624	17,228,153	-	14,656,654	43,400	-
Dubois	6,216,340	9,893,494	2,212,906	8,901,800	8,981,750	-	-
Elkhart	28,854,718	39,831,274	11,876,574	2,328,300	20,770,194	-	741,500
Fayette	4,034,343	11,320,844	3,951,433	329,800	4,702,971	-	376,600
Floyd	18,145,982	15,279,595	10,059,148	884,300	19,259,256	-	3,250,372
Fountain	2,593,137	8,380,164	1,658,506	-	508,260	-	-
Franklin	3,800,935	7,393,724	3,188,998	3,619,200	-	46,370	-
Fulton	4,332,687	6,585,332	2,076,797	2,316,300	4,211,789	388,595	-
Gibson	7,181,166	10,783,464	4,888,600	482,100	25,899,270	-	-
Grant	27,559,613	22,844,468	6,217,909	2,310,460	94,392,655	-	-
Greene	9,714,768	14,936,362	5,507,338	329,400	-	-	-
Hamilton	31,708,979	18,828,212	6,865,090	4,768,424	121,378,812	-	-
Hancock	19,123,028	12,457,614	3,003,927	-	73,649,040	245,880	-
Harrison	11,137,928	10,298,256	6,687,178	803,400	-	1,189,160	-
Hendricks	31,929,360	20,076,020	7,432,214	3,305,390	392,425,299	-	-
Henry	9,212,837	20,288,970	6,536,638	1,294,260	11,084,760	-	-
Howard	23,968,906	25,832,254	7,936,564	6,417,990	4,316,335	23,800	-
Huntington	10,003,735	11,888,606	4,631,626	10,385,712	7,110,566	45,300	-
Jackson	7,463,904	16,723,818	4,357,598	-	10,616,910	-	-
Jasper	4,818,033	7,261,672	4,118,118	529,700	34,271,089	-	-
Jay	2,911,687	9,513,022	3,531,860	1,174,800	5,962,811	-	-
Jefferson	10,263,119	10,880,986	5,177,166	934,750	8,981,750	55,530	-
Jennings	5,240,267	10,354,028	5,214,478	1,239,270	13,025,630	-	-
Johnson	25,389,768	23,340,516	6,463,730	4,060,400	112,353,070	2,288,425	-
Knox	8,596,977	12,349,822	4,614,288	626,630	16,732,800	-	779,500
Kosciusko	10,665,780	8,273,995	5,431,807	13,115,682	22,642,110	-	-
Lagrange	4,537,506	5,084,096	2,071,804	1,889,300	4,341,070	239,825	-
Lake	55,896,236	137,183,024	77,303,705	1,827,782	135,007,822	1,822,451	1,542,793
Laporte	19,377,922	36,331,156	10,622,448	50,900	27,182,220	-	561,770
Lawrence	10,276,537	21,473,392	8,287,022	1,696,660	5,919,960	-	1,678,700
Madison	30,492,988	47,179,690	17,404,554	484,200	55,298,422	-	-
Marion	140,218,841	166,687,362	43,062,014	764,660	195,752,585	-	-
Marshall	7,898,215	13,420,276	4,726,232	1,231,074	12,388,083	11,325	-
Martin	3,215,656	3,945,801	1,550,486	1,028,100	3,663,200	286,000	-
Miami	24,697,647	7,304,218	2,595,664	1,488,864	2,463,960	109,425	1,653,100
Monroe	24,285,910	21,638,076	6,981,676	3,525,400	46,450,630	-	23,360,700
Montgomery	4,788,373	17,072,021	3,125,161	541,900	9,233,328	10,000	-
Morgan	13,636,165	13,962,526	4,845,732	3,352,000	11,830,760	-	-
Newton	2,151,876	4,201,922	1,835,636	4,200	10,343,429	-	-
Noble	9,405,150	15,259,452	6,165,962	11,063,000	29,942,247	-	-
Ohio	1,161,380	1,911,468	492,376	771,400	-	-	-
Orange	3,525,475	6,779,860	3,163,772	176,160	61,860,985	-	-
Owen	4,789,796	6,764,390	2,094,058	-	5,304,540	-	-
Parke	3,327,678	5,408,986	1,126,184	697,520	1,549,390	-	-
Perry	4,441,293	7,743,058	3,995,287	229,800	5,708,510	-	-
Pike	3,089,470	4,825,650	1,899,863	389,400	-	-	-
Porter	22,046,656	26,683,426	12,808,064	135,100	62,032,362	-	-
Posey	5,871,833	6,181,466	2,226,502	241,675	1,765,430	342,100	-
Pulaski	2,145,816	3,882,796	1,900,088	817,600	1,492,265	-	-
Putnam	8,394,710	8,437,759	3,364,270	1,068,100	9,427,885	-	-
Randolph	3,520,726	11,031,776	2,890,267	561,400	26,354,590	-	-
Ripley	5,029,069	7,922,556	3,421,964	3,446,350	4,297,107	-	-
Rush	2,090,416	6,402,600	1,406,034	652,550	3,457,161	-	-
St Joseph	32,352,925	67,454,386	13,297,897	1,787,740	101,834,488	1,137,680	-
Scott	5,855,187	9,847,103	7,001,087	-	4,134,585	-	-
Shelby	8,481,275	11,578,834	3,221,154	2,890,694	26,066,664	408,525	-
Spencer	4,547,551	4,786,220	1,603,452	1,096,075	2,105,490	-	-
Starke	3,318,992	9,292,468	7,300,063	710,476	6,241,218	-	-
Steuben	5,986,458	8,614,032	1,725,700	-	10,523,520	150,880	-
Sullivan	5,326,453	6,732,026	4,121,515	-	14,888,210	289,300	-
Switzerland	1,629,100	3,064,748	1,255,406	181,255	-	-	-
Tipton	15,685,843	14,874,576	4,153,919	28,560	27,556,093	-	-
Tipton	4,016,974	4,437,860	481,082	3,217,700	1,120,055	-	-
Union	1,483,191	2,069,584	931,732	93,900	126,700	-	-
Vanderburgh	31,920,076	44,928,654	23,932,037	894,800	94,230,003	-	3,705,550
Vermillion	3,627,369	5,731,727	2,572,209	552,650	2,771,567	-	109,125
Vigo	20,514,908	33,220,258	12,023,201	551,200	56,655,260	284,030	-
Wabash	8,680,910	12,674,502	5,095,430	6,250,480	3,384,365	-	-
Warren	1,603,750	3,379,952	883,136	153,000	1,164,199	161,666	-
Warrick	12,107,715	9,668,542	6,054,798	406,200	6,350,220	1,709,300	-
Washington	6,954,210	9,640,718	5,687,652	16,100	6,641,515	-	-
Wayne	12,212,013	26,755,242	12,940,646	1,120,380	29,094,364	-	2,465,700
Wells	5,484,527	7,302,053	1,146,460	4,432,362	744,420	15,661,927	79,850
White	4,841,279	7,855,478	2,093,664	252,318	2,370,247	-	-
Whitley	7,044,316	11,202,803	1,756,265	7,978,800	37,796,280	-	-
Totals	\$ 1,136,797,075	\$ 1,576,874,430	\$ 571,000,561	\$ 198,486,445	\$ 2,705,855,393	\$ 28,556,494	\$ 112,511,101

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2011 by County

continued

County	Fertilizer/ Pesticide Deduction	Model Residence Deduction	Tax Exempt Property	Net Value of Land and Improvements	State & Local Assessment Of Railroads & Utilities	Business Personal Property	Total Value Of Railroads, Utilities & Business Personal Property
Adams	\$ 198,500	\$ -	\$ 82,031,180	\$ 1,143,823,085	\$ 36,609,530	\$ 161,787,130	\$ 198,376,660
Allen	-	1,502,200	946,144,943	11,437,475,579	474,104,680	1,677,159,710	2,151,264,390
Bartholomew	53,700	88,850	171,287,350	3,407,515,286	75,118,500	723,007,886	798,126,386
Benton	684,400	-	11,345,870	558,515,307	706,028,710	43,094,040	749,122,750
Blackford	97,000	-	18,750,520	318,810,603	15,884,530	62,612,290	78,496,820
Boone	43,300	2,598,200	177,609,300	3,650,980,657	61,820,370	234,088,190	295,908,560
Brown	-	-	40,616,460	1,225,106,146	16,558,290	14,240,810	30,799,100
Carroll	328,600	-	37,710,650	917,913,136	27,189,080	86,326,440	113,515,520
Cass	1,070,200	-	74,056,100	1,029,833,755	46,338,050	189,642,810	235,980,860
Clark	-	923,000	213,253,605	4,268,490,247	137,430,490	421,501,710	558,932,200
Clay	295,000	-	43,991,325	712,732,685	35,250,780	71,872,420	107,123,200
Clinton	561,400	-	95,794,950	1,130,164,659	33,852,630	258,012,087	291,864,717
Crawford	-	-	15,521,050	233,798,469	28,093,140	23,299,000	51,392,140
Daviess	-	-	40,717,280	941,978,424	36,534,020	187,840,750	224,374,770
Dearborn	-	315,100	95,406,800	2,086,043,611	254,477,800	135,213,100	389,690,900
Decatur	4,007,828	174,550	66,151,300	1,120,507,397	58,905,150	360,108,010	419,013,160
Dekalb	1,271,300	147,390	107,203,368	1,680,358,925	56,115,680	521,164,060	577,279,740
Delaware	501,800	-	805,677,280	3,022,390,296	143,625,710	340,294,670	483,920,380
Dubois	-	-	108,197,432	1,808,516,537	59,882,990	293,955,110	343,837,200
Elkhart	50,000	1,605,750	634,647,450	7,413,420,077	218,029,670	960,148,510	1,178,178,180
Fayette	8,010	-	61,610,470	581,755,125	27,470,060	64,014,120	91,484,180
Floyd	-	376,150	223,830,478	2,833,943,409	114,504,050	235,207,190	349,711,240
Fountain	20,990	-	24,133,700	622,236,299	19,810,800	81,212,140	101,022,940
Franklin	-	-	51,789,150	876,831,695	56,369,860	40,362,190	96,732,050
Fulton	647,700	-	30,070,843	833,685,144	38,369,270	95,288,120	133,657,390
Gibson	222,850	147,800	85,688,900	1,320,608,428	294,938,310	629,115,960	924,054,270
Grant	83,400	227,950	437,449,800	1,842,156,369	73,638,260	420,340,200	493,978,460
Greene	-	-	49,877,679	735,515,656	65,490,360	57,441,946	122,932,306
Hamilton	200,700	10,930,950	653,572,344	18,554,869,819	413,565,120	972,483,727	1,386,048,847
Hancock	294,830	1,447,450	86,786,568	2,645,525,100	81,909,320	232,824,398	314,733,718
Harrison	-	-	69,308,502	1,448,707,712	51,206,190	141,539,150	192,745,340
Hendricks	203,243	-	343,819,363	7,044,928,870	176,439,350	520,836,772	697,276,122
Henry	33,090	-	102,569,440	1,253,162,271	81,154,670	128,036,260	209,190,930
Howard	139,700	216,950	307,084,150	2,611,322,708	103,246,320	1,058,013,420	1,161,259,740
Huntington	27,100	-	174,340,490	1,126,681,159	47,712,940	156,771,100	204,484,040
Jackson	-	-	102,606,720	1,451,936,673	69,329,320	346,349,468	415,678,788
Jasper	-	30,800	66,379,410	1,937,328,842	430,179,450	210,288,190	640,467,640
Jay	214,800	-	39,260,825	647,895,119	32,280,300	164,401,870	196,682,170
Jefferson	-	-	113,192,860	970,125,144	145,183,440	229,583,850	272,767,290
Jennings	64,700	-	38,618,530	730,249,432	30,541,210	103,534,570	134,075,780
Johnson	-	1,481,350	298,773,610	5,539,826,856	168,796,470	411,428,381	580,224,851
Knox	317,900	-	126,211,800	1,114,453,823	237,902,470	197,360,630	435,263,100
Kosciusko	312,800	278,050	284,891,290	4,975,263,737	108,340,050	604,166,870	712,506,920
Lagrange	104,000	-	66,360,910	1,830,009,232	48,190,531	112,565,000	160,755,531
Lake	-	3,654,750	1,436,794,679	18,778,557,547	935,462,600	2,476,534,720	3,411,997,320
Laporte	-	-	247,297,631	5,687,367,124	283,383,225	460,157,670	743,540,895
Lawrence	490,300	-	103,189,700	1,088,731,083	86,778,860	159,528,920	246,307,780
Madison	-	-	356,212,920	3,105,543,060	103,298,180	627,170,640	730,468,820
Marion	-	3,914,250	3,276,498,420	34,315,067,965	964,769,835	5,576,182,580	6,540,952,415
Marshall	286,800	-	211,636,100	2,332,565,281	65,741,440	243,183,090	308,924,530
Martin	34,400	-	17,577,490	247,487,965	17,598,920	49,161,010	66,759,930
Miami	210,300	-	41,797,500	880,178,105	24,856,360	83,701,560	108,557,920
Monroe	-	423,650	441,547,950	6,003,162,511	129,046,140	476,496,530	605,542,670
Montgomery	295,200	-	154,968,070	1,477,832,012	42,922,370	518,970,404	561,892,774
Morgan	-	79,800	147,186,550	2,788,712,153	111,831,220	185,338,130	297,169,350
Newton	61,000	-	12,164,700	658,221,589	29,831,450	81,920,630	111,752,080
Noble	57,420	-	132,644,456	1,720,309,006	54,470,940	292,388,810	346,859,750
Ohio	-	47,600	11,104,150	239,428,897	7,759,920	15,350,870	23,110,790
Orange	27,100	-	26,736,810	644,091,035	32,310,140	76,874,530	109,189,670
Owen	-	-	26,245,600	555,121,152	26,198,250	37,352,050	63,550,300
Parke	66,510	77,400	28,393,900	635,231,971	50,487,580	32,490,045	82,977,625
Perry	-	-	35,792,520	504,658,991	17,212,570	124,227,702	141,440,272
Pike	-	-	23,607,000	383,314,226	226,802,360	54,653,450	281,455,810
Porter	-	6,532,000	497,000,118	8,335,886,530	375,781,320	998,222,560	1,374,003,880
Posey	911,600	-	31,325,400	1,192,581,805	110,892,950	546,278,960	657,171,910
Pulaski	827,000	-	19,837,310	621,469,748	21,395,890	70,384,190	91,780,080
Putnam	-	-	133,723,189	1,376,928,256	132,067,500	257,045,720	389,113,220
Randolph	56,100	-	50,602,000	825,463,545	46,091,810	154,870,340	200,962,150
Ripley	-	-	52,798,950	1,077,025,412	40,946,690	113,866,840	154,813,530
Rush	565,570	-	23,399,270	723,699,981	24,738,520	84,957,960	109,696,480
St. Joseph	232,350	-	1,032,909,530	8,450,279,773	291,829,990	1,164,255,130	1,456,085,120
Scott	-	79,100	40,339,600	640,374,190	23,767,940	98,354,540	122,122,480
Shelby	105,200	-	65,380,600	1,875,941,430	90,514,430	399,706,646	490,221,076
Spencer	567,890	-	80,662,500	897,907,932	393,933,450	207,556,085	601,489,535
Starke	-	-	22,659,200	891,766,596	29,538,880	43,850,030	73,388,910
Steuben	-	-	103,838,801	2,804,302,135	53,217,630	185,777,790	238,995,420
Sullivan	-	-	28,372,620	552,845,527	201,480,370	128,214,330	329,694,700
Switzerland	-	-	11,305,075	425,164,179	20,097,270	26,027,250	46,124,520
Tipton	-	147,850	564,776,686	5,966,601,898	155,228,150	1,265,780,412	1,421,009,162
Union	-	-	53,028,897	731,701,177	36,854,080	76,122,290	112,976,370
Vanderburgh	107,700	-	7,993,500	269,287,875	12,628,950	26,943,770	39,570,720
Vermilion	126,700	534,350	953,364,490	6,645,066,987	221,351,880	1,047,908,905	1,269,260,785
Vigo	-	-	29,003,050	477,700,617	189,243,260	140,702,870	329,946,130
Wabash	-	-	353,281,920	2,991,762,553	406,840,240	747,298,620	1,154,138,860
Warren	494,080	-	114,495,920	1,006,229,241	47,283,690	158,138,160	205,421,850
Warrick	23,910	-	10,833,600	458,597,514	9,726,630	40,387,110	50,113,740
Washington	-	300,450	166,729,243	2,338,071,666	165,930,740	536,983,060	702,913,800
Wayne	-	-	27,938,400	745,863,955	38,714,960	60,556,610	99,271,570
Wells	732,500	165,250	407,712,090	2,037,028,557	77,549,910	380,112,040	457,661,950
White	38,600	-	70,148,600	1,045,526,757	70,289,620	234,116,310	304,405,930
Whitley	170,000	-	36,519,890	1,498,375,630	407,854,890	162,322,950	570,177,840
Whitley	54,040	-	54,377,800	1,236,512,363	46,866,770	319,234,630	366,101,400
Totals	\$ 18,601,111	\$ 38,448,940	\$ 19,420,096,440	\$ 251,823,476,965	\$ 12,389,836,391	\$ 35,116,173,704	\$ 47,506,010,095

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2011 by County

County	Veterans' Deductions	Urban Dev Econ Revital Deduction	Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)	Tax Exempt Property	Net Value Of Railroads, Utilities And Business Personal Property	Total Net Value of Taxable Property
Adams	\$ -	\$ 19,252,550	\$ -	\$ -	\$ 2,617,130	\$ 176,506,980	\$ 1,320,330,065
Allen	-	162,517,750	-	-	114,890,366	1,842,775,943	13,280,251,522
Bartholomew	-	137,332,830	-	31,080,331	4,627,560	656,165,996	4,063,681,282
Benton	-	594,349,858	-	-	313,760	154,459,132	712,974,439
Blackford	-	8,852,730	-	-	2,206,810	67,437,280	386,247,883
Boone	24,960	47,555,345	-	-	9,684,230	238,644,025	3,889,624,682
Brown	-	-	-	-	691,300	30,107,800	1,255,213,946
Carroll	-	7,684,700	-	-	1,220,780	104,610,040	1,022,523,176
Cass	-	37,066,625	-	-	2,416,170	196,498,065	1,226,331,820
Clark	13,120	47,645,722	-	-	6,367,440	504,905,918	4,773,396,165
Clay	-	2,766,507	270	-	3,578,090	100,778,333	813,511,018
Clinton	-	51,920,291	-	-	9,955,400	229,989,026	1,360,153,685
Crawford	-	-	-	-	72,990	51,319,150	285,117,619
Daviess	7,160	38,554,230	-	-	898,290	184,915,090	1,126,893,514
Dearborn	-	62,145,930	-	-	1,945,610	325,599,360	2,411,642,971
Decatur	-	192,161,102	-	-	1,949,478	224,902,580	1,345,409,977
Dekalb	-	29,388,469	-	-	191,990	467,699,281	2,228,058,206
Delaware	-	16,957,795	-	-	49,593,040	417,369,545	3,439,759,801
Dubois	-	25,253,420	-	-	36,417,600	307,419,800	2,115,536,137
Elkhart	-	22,827,444	-	2,833,860	80,081,310	1,072,435,566	8,485,855,643
Fayette	-	3,164,840	-	1,944,628	5,894,540	80,490,172	662,245,297
Floyd	-	8,038,840	-	3,618,800	6,802,370	331,251,230	3,165,194,639
Fountain	-	1,383,910	-	-	38,350	99,600,680	721,836,979
Franklin	-	87,000	-	-	953,230	95,691,820	972,523,515
Fulton	430	-	1,457,250	-	949,810	131,249,900	964,935,044
Gibson	-	95,627,450	-	-	5,475,100	822,951,720	2,143,560,148
Grant	-	70,928,840	-	-	43,765,360	379,284,260	2,221,440,629
Greene	500	-	-	-	1,726,350	121,205,456	856,721,112
Hamilton	-	55,949,670	-	-	36,611,723	1,293,487,454	19,848,357,273
Hancock	-	28,883,700	-	-	3,164,820	282,685,198	2,928,210,298
Harrison	11,810	9,248,770	-	-	54,760	183,430,000	1,632,137,712
Hendricks	-	33,125,370	-	-	26,939,060	637,211,692	7,682,140,562
Henry	2,280	15,093,730	-	-	11,758,020	182,336,900	1,435,499,171
Howard	-	295,815,707	-	-	43,522,800	821,921,233	3,433,243,941
Huntington	-	15,251,190	-	-	16,673,820	172,559,030	1,299,240,189
Jackson	-	64,909,170	-	-	14,809,619	335,959,999	1,787,896,672
Jasper	-	16,712,260	-	-	1,808,040	621,947,340	2,559,276,182
Jay	-	19,322,450	1,473,040	-	1,770,450	174,115,760	822,010,879
Jefferson	-	25,253,420	15,000	-	247,498,870	307,419,800	1,217,624,014
Jennings	-	13,300,410	-	-	113,270	120,662,100	850,911,532
Johnson	-	43,163,610	-	-	14,868,170	522,193,071	6,062,019,927
Knox	-	45,813,054	-	96,050	5,254,620	384,099,376	1,498,553,199
Kosciusko	-	140,462,700	-	-	12,051,527	559,992,693	5,535,256,430
Lagrange	-	1,159,881	-	-	4,911,960	154,683,690	1,984,692,922
Lake	-	120,516,230	-	77,107,942	186,054,580	3,028,318,568	21,806,876,115
Laporte	-	33,525,820	104,308	-	50,484,163	659,426,604	6,346,793,728
Lawrence	-	42,119,390	-	2,161,260	-	202,027,130	1,290,758,213
Madison	-	93,951,450	-	-	73,117,090	563,400,280	3,668,943,340
Marion	24,960	334,391,433	-	-	743,917,397	5,462,618,625	39,777,686,590
Marshall	-	19,255,140	-	-	21,395,315	268,274,075	2,600,839,356
Martin	-	-	-	-	1,180	66,758,750	314,246,715
Miami	-	3,537,800	-	629,508	-	104,390,612	985,108,717
Monroe	-	-	-	66,258,847	52,481,080	486,802,743	6,489,965,254
Montgomery	-	146,916,922	5,110	-	12,117,081	402,853,661	1,880,685,673
Morgan	-	27,840,460	-	-	9,149,040	260,179,850	3,048,892,003
Newton	-	9,297,500	-	-	438,630	102,015,950	760,237,539
Noble	-	32,754,559	-	-	6,167,665	307,937,526	2,028,246,532
Ohio	-	209,450	-	-	-	22,901,340	262,328,237
Orange	-	1,527,350	-	-	2,715,900	104,941,420	749,032,455
Owen	-	-	-	-	237,040	63,313,260	618,434,412
Parke	-	-	-	-	574,050	82,403,575	717,635,546
Perry	28,950	27,626,070	-	-	1,839,860	111,945,392	616,604,383
Pike	-	-	-	-	499,080	280,956,730	664,270,956
Porter	-	179,637,480	-	-	25,026,975	1,169,339,425	9,505,225,955
Posey	-	5,839,543	-	-	714,980	650,617,387	1,843,199,192
Pulaski	-	5,129,300	-	-	1,145,540	85,505,240	706,974,988
Putnam	-	66,345,520	-	-	13,283,370	309,484,330	1,686,412,586
Randolph	110	63,891,930	-	-	2,796,110	134,274,000	959,737,545
Ripley	-	3,175,464	-	-	1,082,940	150,555,126	1,227,580,538
Rush	-	9,381,380	-	-	1,623,380	98,691,720	822,391,701
St Joseph	-	46,373,570	24,100	-	231,822,942	1,177,864,508	9,628,144,281
Scott	-	17,168,970	-	-	585,350	104,368,160	744,742,350
Shelby	-	86,600,179	-	-	2,716,400	400,904,497	2,276,845,927
Spencer	-	6,090,770	-	-	5,329,090	590,069,675	1,487,977,607
Starke	-	3,324,730	-	-	518,890	69,545,290	961,311,886
Steuben	-	-	14,912,170	-	20,189,730	203,893,520	3,006,195,655
Sullivan	-	13,467,825	-	-	-	316,226,875	869,072,402
Switzerland	-	-	-	-	-	46,124,520	471,288,699
Tipton	-	323,200,900	29,430	-	92,317,358	1,005,461,474	6,972,063,372
Tipton	11,040	-	1,260,480	-	4,149,220	107,555,630	839,256,807
Union	-	1,143,627	-	-	120,550	38,306,543	307,594,418
Vanderburgh	280	51,915,800	-	13,234,071	147,575,710	1,056,534,924	7,701,601,911
Vermillion	-	24,433,777	-	-	2,142,660	303,369,693	781,070,310
Vigo	-	246,885,680	-	-	-	907,253,180	3,899,015,733
Wabash	-	13,126,810	-	-	192,295,040	1,198,524,281	1,198,524,281
Warren	-	5,644,284	-	-	835,110	43,634,346	502,231,860
Warrick	-	161,637,570	-	-	6,352,830	534,923,400	2,872,995,066
Washington	-	6,473,183	55,218	-	191,390	92,551,779	838,415,734
Wayne	-	28,605,849	-	3,684,900	51,701,800	373,669,401	2,410,697,958
Wells	-	117,160,800	1,138,850	-	2,492,980	183,613,300	1,229,140,057
White	6,910	387,671,650	-	-	1,068,480	181,430,800	1,679,806,430
Whitley	-	141,521,480	-	-	-	224,579,920	1,461,092,283
Totals	\$ 132,510	\$ 5,390,993,495	\$ 20,460,226	\$ 202,650,197	\$ 2,366,615,519	\$ 39,525,168,148	\$ 291,348,635,113

State of Indiana

Property Taxes Charged Payable 2011 by Fund and County

continued

County	County General Fund	Property Reassessment Fund	County Debt Service Fund	Cumulative Bridge Fund	County Health Fund	Cumulative Capital Development
Adams	\$ 5,731,326	\$ 108,018	\$ -	\$ 620,152	\$ 240,162	\$ 269,410
Allen	49,234,699	466,017	3,937,844	1,502,905	2,481,541	2,434,939
Bartholomew	11,820,607	143,739	2,235,513	1,422,255	945,649	-
Benton	2,065,255	86,639	-	300,772	119,745	108,475
Blackford	2,219,324	54,638	-	125,326	105,178	74,786
Boone	4,804,324	193,974	-	692,765	301,353	488,399
Brown	2,324,279	87,851	-	259,787	309,988	146,836
Carroll	2,603,648	98,251	-	474,879	145,450	206,134
Cass	6,007,949	144,663	-	407,281	430,649	221,445
Clark	5,235,698	273,303	3,131,268	312,346	894,090	702,778
Clay	2,161,644	360,140	-	202,579	281,359	154,346
Clinton	5,059,863	140,694	-	322,317	171,391	211,041
Crawford	1,674,557	156,371	-	-	83,728	50,473
Daviess	7,360,355	194,538	-	526,226	185,784	257,763
Dearborn	5,904,287	227,901	4,699	782,383	509,841	354,774
Decatur	2,967,579	158,271	323,961	639,266	280,684	212,677
Dekalb	5,580,950	241,191	230,704	411,073	209,731	417,365
Delaware	12,853,633	284,063	1,719,674	1,562,348	606,863	-
Dubois	4,475,960	277,860	-	702,704	271,819	569,814
Elkhart	21,207,678	266,670	-	748,158	1,733,355	1,029,643
Fayette	3,666,815	157,694	322,897	248,382	88,378	147,296
Floyd	5,102,138	438,465	-	378,674	355,897	-
Fountain	2,425,612	170,445	-	384,350	196,928	127,664
Franklin	1,820,851	154,491	180,725	474,160	101,050	157,406
Fulton	3,055,360	107,814	266,646	221,403	117,440	264,721
Gibson	8,708,288	129,287	-	1,103,369	247,948	-
Grant	9,598,560	428,855	1,660,839	686,168	233,921	385,970
Greene	3,938,608	153,452	-	263,388	156,506	148,872
Hamilton	28,475,927	316,030	8,216,769	2,628,035	831,657	2,628,035
Hancock	5,805,833	233,828	2,484,418	1,328,566	217,885	884,825
Harrison	2,812,047	262,610	-	579,047	469,762	272,397
Hendricks	13,591,392	262,817	2,415,413	1,420,463	951,147	1,213,964
Henry	5,588,566	178,935	1,178,198	287,304	388,112	206,657
Howard	10,940,040	404,597	1,742,633	742,292	637,160	758,221
Huntington	5,191,065	81,269	-	462,783	159,152	-
Jackson	4,741,329	114,710	663,925	347,605	149,470	311,106
Jasper	4,484,256	337,632	-	290,098	85,033	520,204
Jay	2,976,534	91,892	660,378	459,460	149,324	351,487
Jefferson	5,122,115	177,091	-	697,086	-	162,428
Jennings	3,205,041	187,420	720,208	340,077	102,023	-
Johnson	9,094,510	462,703	1,558,299	1,297,696	276,558	1,005,183
Knox	5,699,033	222,647	-	328,436	111,939	-
Kosciusko	7,673,138	331,985	-	540,814	642,552	728,225
Lagrange	3,822,315	158,719	-	248,348	216,604	343,579
Lake	85,611,042	1,405,823	9,554,003	1,766,291	1,104,218	1,712,221
Laporte	22,563,800	386,083	-	981,754	1,908,354	761,135
Lawrence	4,621,130	294,136	399,269	785,545	92,139	152,384
Madison	16,073,086	171,343	-	823,552	793,153	-
Marion	112,197,117	1,523,184	907,429	-	-	4,148,247
Marshall	5,743,573	269,882	-	642,809	289,509	439,171
Martin	1,235,027	210,561	-	94,463	-	57,287
Miami	4,749,524	172,710	-	263,708	106,783	-
Monroe	13,858,001	482,647	-	1,285,048	506,779	2,009,018
Montgomery	4,971,835	163,155	1,770,142	438,588	119,296	342,099
Morgan	4,646,747	473,798	-	294,284	332,541	520,883
Newton	3,895,816	141,829	-	209,011	137,350	129,885
Noble	5,979,183	137,838	381,848	-	305,478	519,686
Ohio	651,420	70,544	-	116,962	64,513	39,075
Orange	1,459,870	304,597	-	211,618	-	137,206
Owen	1,870,978	176,439	-	287,241	54,196	93,338
Parke	2,122,317	104,063	-	232,903	65,128	141,582
Perry	2,342,086	105,206	-	262,514	93,683	165,825
Pike	4,431,959	214,439	-	284,407	147,063	109,487
Porter	28,266,739	339,642	3,829,468	424,553	934,017	1,604,810
Posey	6,244,545	109,012	-	1,816,859	307,049	357,921
Pulaski	3,117,951	50,963	245,614	171,293	163,507	43,177
Putnam	2,991,749	166,658	-	883,448	27,507	-
Randolph	3,599,309	185,297	489,464	305,915	173,935	175,683
Ripley	1,851,699	144,798	-	490,841	203,699	225,787
Rush	2,775,574	-	-	159,330	197,815	142,396
St Joseph	29,932,679	789,819	3,634,908	2,172,002	979,961	1,455,315
Scott	2,693,957	182,738	606,793	63,672	177,008	117,793
Shelby	4,847,111	125,285	612,050	480,603	230,032	330,672
Spencer	5,302,993	129,373	-	499,379	236,752	199,234
Starke	3,288,292	178,332	-	59,444	115,114	121,719
Steuben	4,309,925	209,075	1,197,699	179,207	247,903	376,334
Sullivan	4,962,832	103,304	-	316,686	93,990	-
Switzerland	1,362,241	108,735	-	221,705	170,398	73,902
Tiptecanoe	19,455,944	276,653	986,329	2,104,971	-	1,166,755
Tipton	2,596,739	79,507	-	269,275	-	-
Union	1,252,554	57,435	-	100,947	109,939	55,695
Vanderburgh	33,886,306	348,514	2,419,493	1,910,126	2,714,390	1,226,502
Vermillion	5,304,520	97,289	-	277,649	129,470	149,676
Vigo	18,929,728	551,674	624,787	890,654	1,040,205	525,087
Wabash	3,439,967	105,653	-	306,734	124,966	235,163
Warren	2,101,679	88,782	-	251,299	105,836	161,513
Warrick	9,939,532	411,987	1,014,962	234,642	414,716	567,506
Washington	3,147,247	335,428	223,084	280,861	237,528	136,418
Wayne	12,965,820	313,092	-	930,814	463,292	385,019
Wells	3,124,947	163,198	-	-	220,016	-
White	4,299,794	101,673	618,239	852,743	196,787	-
Whitley	3,620,505	119,527	443,406	435,694	281,466	222,345
Totals	\$ 847,510,638	\$ 22,211,901	\$ 63,614,200	\$ 54,005,570	\$ 33,612,305	\$ 40,064,288

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County

continued

County	Other County Funds	Township General Fund	Township Debt Service Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds
Adams	\$ 546,446	\$ 251,937	\$ 31,777	\$ 117,493	\$ 147,147	\$ 78,150
Allen	881,293	881,293	204,458	3,093,103	943,446	1,111,045
Bartholomew	98,347	225,807	207,262	746,421	417,858	201,352
Benton	467,007	104,520	5,115	36,822	134,851	38,508
Blackford	408,419	61,142	8,009	151,696	61,850	4,495
Boone	1,091,105	175,701	5,724	150,893	698,908	8,430
Brown	434,234	56,487	-	38,994	45,881	78,893
Carroll	127,272	153,556	23,040	90,572	177,475	118,363
Cass	1,298,625	183,374	159,473	194,185	477,607	68,158
Clark	882,377	309,843	-	478,393	70,288	60,161
Clay	59,487	144,917	-	56,378	208,561	32,132
Clinton	213,599	235,395	43,788	240,403	193,132	282,873
Crawford	446,942	55,616	-	24,078	-	-
Davies	192,593	154,644	-	154,611	122,250	42,987
Dearborn	998,536	123,601	-	86,432	523,100	13,006
Decatur	523,036	172,192	-	30,165	277,754	95,765
Dekalb	226,510	204,337	-	89,292	227,980	44,164
Delaware	423,635	423,635	175,154	1,301,321	734,683	266,877
Dubois	114,768	159,343	-	65,377	254,765	50,635
Elkhart	4,386,820	1,283,301	720,658	1,148,084	1,988,484	2,446,527
Fayette	82,024	58,440	-	89,190	65,053	-
Floyd	918,397	81,084	-	152,041	69,425	36,480
Fountain	-	76,294	25,856	105,047	102,246	34,239
Franklin	137,973	97,894	-	56,532	77,858	6,536
Fulton	-	93,369	3,632	37,767	335,583	72,770
Gibson	-	359,377	-	170,450	236,095	42,118
Grant	-	270,159	64,346	316,295	375,578	81,964
Greene	-	122,045	62,063	153,868	240,681	99,091
Hamilton	2,960,698	414,778	5,300,472	614,572	4,384,708	244,699
Hancock	-	208,975	1,143,600	110,857	194,557	3,080,065
Harrison	1,366,877	122,079	-	81,245	130,081	171,338
Hendricks	269,075	406,197	3,577,224	193,955	2,072,927	1,706,953
Henry	109,629	240,187	65,603	124,617	555,640	80,894
Howard	2,889,521	154,866	-	1,488,220	381,837	148,047
Huntington	230,263	83,111	9,545	21,911	243,613	119,966
Jackson	349,343	194,056	-	129,274	23,150	47,650
Jasper	927,863	199,834	-	71,607	270,174	173,574
Jay	545,226	80,272	-	123,698	132,988	7,781
Jefferson	486,155	171,504	-	169,727	254,132	12,375
Jennings	75,573	75,518	27,172	125,161	84,066	79,434
Johnson	276,558	141,408	-	138,980	54,431	-
Knox	340,736	215,543	77,458	280,749	245,648	19,630
Kosciusko	133,865	401,255	66,798	255,610	569,280	2,109,377
Lagrange	339,844	157,115	-	83,925	287,028	198,568
Lake	8,290,754	3,624,612	-	11,786,524	1,126,468	2,681,201
Laporte	700,465	412,006	153,290	338,028	1,069,987	247,233
Lawrence	24,807	92,563	-	209,518	193,675	113,671
Madison	-	299,689	304,267	451,515	453,605	627,015
Marion	-	1,730,457	4,846,504	3,615,465	31,037,831	670,385
Marshall	-	270,690	33,467	215,915	649,837	539,214
Martin	50,888	64,069	-	80,748	39,631	13,432
Miami	361,205	149,901	6,563	130,195	164,693	6,595
Monroe	494,713	647,500	-	784,223	1,735,770	925,449
Montgomery	-	82,069	19,960	177,676	314,558	353,763
Morgan	323,713	457,668	659,430	180,932	1,242,694	429,563
Newton	641,962	298,182	-	53,240	297,038	69,146
Noble	100,584	431,541	219,951	152,920	347,388	159,481
Ohio	-	25,878	-	12,977	26,476	-
Orange	4,116	86,290	-	57,210	-	2,883
Owen	287,241	70,227	-	55,751	79,914	16,390
Parke	248,477	113,478	107,536	26,519	132,518	33,874
Perry	-	61,650	-	54,008	28,629	-
Pike	209,256	173,153	-	63,109	80,060	4,774
Porter	-	1,108,599	78,460	934,299	2,279,788	905,036
Posey	337,936	232,528	392	164,274	675,050	426,641
Pulaski	237,828	122,493	-	37,007	226,222	38,267
Putnam	145,623	116,503	10,725	90,467	105,147	75,266
Randolph	-	112,800	-	149,813	173,968	13,469
Ripley	132,500	115,215	-	70,278	102,815	63,955
Rush	-	41,397	10,621	91,948	203,969	40,698
St Joseph	1,001,900	804,652	485,099	3,470	702,968	10,271,128
Scott	174,461	97,538	-	97,112	133,296	-
Shelby	-	142,841	129,823	86,384	314,054	84,869
Spencer	65,980	210,955	161,088	112,848	328,543	38,078
Starke	-	183,993	62,191	42,592	525,467	51,884
Steuben	358,414	211,539	-	161,430	815,283	32,180
Sullivan	78,748	240,789	-	125,434	191,852	286,922
Switzerland	59,310	75,026	-	50,113	45,141	-
Tiptecanoe	-	297,596	204,651	238,475	659,566	661,442
Tipton	219,770	81,151	-	-	-	517,397
Union	28,718	26,549	-	8,830	83,863	-
Vanderburgh	118,906	361,739	97,662	1,150,407	1,010,171	754,401
Vermillion	-	202,626	-	197,633	240,158	46,247
Vigo	967,091	309,744	-	729,074	221,137	102,552
Wabash	-	156,861	24,759	144,078	386,159	92,324
Warren	73,233	86,266	-	41,401	69,226	7,897
Warrick	643,437	293,669	-	206,645	595,637	170,050
Washington	120,369	148,663	-	86,401	243,477	85,758
Wayne	253,858	234,368	6,697	543,559	903,587	56,927
Wells	80,995	56,417	48,165	144,737	121,204	60,899
White	491,967	162,174	-	70,363	280,187	141,440
Whitley	38,557	286,454	82,450	97,046	275,473	190,191
Totals	\$ 42,323,523	\$ 25,398,569	\$ 19,761,978	\$ 37,692,616	\$ 69,956,979	\$ 35,726,054

State of Indiana

Property Taxes Charged Payable 2011 by Fund and County

continued

County	School Debt Service Fund	School Pension Debt	School Capital Projects Fund	School Transportation Fund	School Bus Replacement Fund	Other School Funds
Adams	\$ 5,777,670	\$ 543,578	\$ 3,918,488	\$ 2,636,605	\$ 1,011,043	-
Allen	38,540,874	4,523,801	33,640,667	23,488,968	4,232,941	9,070,308
Bartholomew	7,022,104	1,635,525	11,456,786	4,505,729	1,072,859	9,752,295
Benton	2,512,098	357,920	1,594,279	1,409,714	113,225	-
Blackford	2,027,436	387,641	449,374	576,000	61,025	-
Boone	25,824,897	926,013	7,832,800	5,464,012	499,275	-
Brown	3,684,710	116,716	1,762,034	2,113,437	680,216	-
Carroll	2,937,257	326,602	2,438,685	1,880,290	510,096	-
Cass	4,732,333	766,005	3,440,557	2,467,053	651,495	-
Clark	15,982,851	1,978,449	11,890,692	6,079,021	1,988,704	-
Clay	3,442,273	387,622	2,632,957	1,898,152	439,980	-
Clinton	6,812,585	593,197	3,395,555	1,995,695	239,465	-
Crawford	1,158,511	365,572	837,986	1,103,085	139,861	-
Davies	3,829,467	1,048,934	3,014,579	1,775,444	289,826	-
Dearborn	11,373,915	1,103,921	5,828,731	4,134,095	255,963	-
Decatur	2,572,881	488,731	3,426,025	2,025,020	746,077	-
Dekalb	8,021,031	1,490,501	6,177,519	3,812,673	793,814	-
Delaware	9,879,129	1,822,794	8,741,231	6,595,564	1,175,731	-
Dubois	3,553,903	2,223,721	7,003,389	3,385,033	666,101	1,025,940
Elkhart	43,462,597	4,463,371	25,689,887	14,468,653	2,103,218	-
Fayette	1,656,652	183,110	2,598,194	1,890,015	499,653	-
Floyd	15,445,925	2,303,365	9,347,276	4,538,397	1,403,657	-
Fountain	2,348,008	118,107	1,945,286	1,176,720	334,991	-
Franklin	2,339,371	11,251	2,998,656	2,640,941	274,401	-
Fulton	2,996,661	24,708	2,427,492	1,434,171	161,793	-
Gibson	5,731,291	1,025,258	5,423,336	4,209,495	413,694	-
Grant	5,134,601	2,173,018	7,165,661	3,650,278	1,297,361	-
Greene	3,173,269	887,737	2,616,549	2,252,762	902,265	-
Hamilton	88,080,850	4,915,680	40,577,102	23,617,614	3,749,950	28,722,719
Hancock	22,296,081	1,496,050	8,469,418	4,266,195	934,392	-
Harrison	3,495,590	787,709	4,037,973	2,551,413	215,063	-
Hendricks	61,339,429	2,519,363	15,909,712	11,914,195	4,219,784	-
Henry	4,574,999	944,415	4,039,099	3,676,620	1,367,370	-
Howard	10,367,832	1,178,577	11,741,590	5,274,086	1,275,913	-
Huntington	3,653,724	593,716	3,554,395	2,736,061	630,964	-
Jackson	5,575,142	731,626	5,596,810	2,090,118	657,318	-
Jasper	3,129,695	1,379,280	6,229,241	1,332,657	863,869	4,255,098
Jay	3,255,274	918,920	2,913,742	1,833,245	411,351	-
Jefferson	3,478,358	1,270,517	3,812,640	2,435,226	503,989	-
Jennings	2,806,772	372,574	2,887,635	2,984,368	225,963	-
Johnson	37,369,035	2,432,449	15,516,585	8,321,409	2,082,006	-
Knox	6,448,577	882,353	3,333,741	3,134,307	446,270	-
Kosciusko	17,086,507	1,549,169	13,048,441	5,246,198	2,491,916	-
Lagrange	4,323,414	461,091	5,000,165	3,083,102	749,879	-
Lake	121,151,650	6,461,154	43,253,388	32,237,084	6,178,780	-
Laporte	22,105,160	1,978,058	12,829,713	7,391,971	2,185,122	-
Lawrence	5,889,214	702,245	3,691,538	3,641,086	308,048	-
Madison	21,304,141	3,286,756	9,234,567	7,360,521	2,096,990	-
Marion	154,164,689	14,129,944	106,600,830	69,329,133	16,175,482	20,737,660
Marshall	6,930,844	982,410	5,926,781	2,984,892	767,293	-
Martin	681,299	429,362	1,102,305	1,170,304	134,435	-
Miami	3,093,685	434,946	3,095,830	1,393,273	745,691	-
Monroe	15,963,057	1,119,774	13,594,054	5,562,622	770,526	7,421,547
Montgomery	9,960,743	835,503	5,161,145	4,417,728	387,871	-
Morgan	6,854,605	1,303,517	7,593,035	5,055,151	1,445,755	-
Newton	2,512,500	474,901	1,920,515	1,654,666	445,976	-
Noble	8,104,509	821,996	5,534,097	4,114,035	932,785	-
Ohio	-	-	617,591	328,857	113,815	-
Orange	2,070,425	450,949	1,404,066	1,432,464	136,376	-
Owen	3,908,949	266,293	1,964,256	1,960,091	435,606	-
Parke	2,653,650	76,069	1,791,037	1,257,902	283,530	-
Perry	2,492,707	553,360	1,709,392	1,125,252	180,365	-
Pike	1,579,464	592,137	2,234,443	2,291,454	123,092	-
Porter	35,630,707	5,287,855	21,147,318	14,122,244	2,616,480	-
Posey	3,334,707	1,027,476	5,879,451	2,491,106	756,054	-
Pulaski	1,684,284	136,746	934,305	1,164,306	439,878	-
Putnam	8,318,162	884,541	4,867,750	2,795,221	1,136,098	-
Randolph	2,634,648	580,956	2,411,695	2,412,328	343,345	-
Ripley	4,158,248	139,479	3,566,617	2,839,869	642,150	-
Rush	2,369,513	-	2,371,087	1,679,802	303,636	-
St Joseph	41,766,641	4,420,041	21,513,507	17,586,608	2,401,884	634,202
Scott	2,825,378	638,887	2,339,618	1,553,733	258,667	-
Shelby	8,239,661	1,267,300	5,647,803	3,611,612	678,775	-
Spencer	3,314,260	1,192,585	3,139,044	1,999,717	321,232	-
Starke	4,366,374	501,837	2,279,426	1,776,295	361,066	-
Steuben	5,969,702	1,079,024	5,286,328	3,650,713	1,049,615	-
Sullivan	2,760,813	971,114	2,898,621	2,391,109	259,934	-
Switzerland	-	-	1,777,880	1,074,165	122,385	-
Tippecanoe	30,899,067	55,348	18,330,730	8,289,014	2,945,559	3,156,869
Tipton	-	-	0	0	0	6,316,003
Union	1,685,059	114,581	1,294,905	614,964	155,772	-
Vanderburgh	4,349,726	5,066,861	14,888,050	12,097,465	2,225,129	2,028,394
Vermillion	2,053,499	-	2,683,521	898,337	204,935	-
Vigo	6,875,984	-	11,591,800	4,569,588	1,488,855	-
Wabash	2,711,813	439,324	3,588,375	1,887,221	522,090	-
Warren	1,375,621	41,996	1,337,619	936,877	232,409	-
Warrick	6,207,092	1,555,183	7,688,609	5,328,550	714,839	-
Washington	3,875,903	489,069	2,507,841	1,908,945	815,636	-
Wayne	4,488,468	2,114,984	5,154,928	4,094,044	1,082,530	-
Wells	3,399,670	352,452	3,690,249	2,172,239	704,598	304,364
White	5,360,902	842,404	3,560,816	2,037,254	854,935	-
Whitley	5,242,176	871,279	3,990,759	1,891,420	475,086	-
Totals	\$ 1,122,574,648	\$ 119,481,355	\$ 721,990,195	\$ 460,693,069	\$ 101,425,833	\$ 93,425,400

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State of Indiana Property Taxes Charged Payable 2011 by Fund and County

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County	Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams	\$ 714,335	\$ 108,970	\$ -	\$ -	2,873,353	-
Allen	17,312,533	5,813,562	-	-	57,405,246	397,832
Bartholomew	2,212,360	34,936	-	-	19,110,953	270,687
Benton	495,551	124,048	-	-	1,073,975	-
Blackford	292,408	-	4,799	-	1,614,231	193,371
Boone	1,225,122	1,195,295	52,568	-	4,445,811	1,752,299
Brown	228,412	296,182	-	-	240,423	-
Carroll	552,284	115,816	10,812	-	1,684,903	-
Cass	1,065,715	82,257	-	-	6,523,321	212,461
Clark	2,190,506	505,379	-	-	22,849,961	-
Clay	250,216	114,400	-	-	1,428,467	210,577
Clinton	1,332,553	151,747	1,156	-	4,724,586	-
Crawford	123,823	-	-	-	159,609	-
Daviness	197,605	32,443	-	-	2,162,391	53,508
Dearborn	1,755,333	92,487	-	-	7,079,899	-
Decatur	495,473	148,800	-	-	3,456,275	423,515
Dekalb	1,442,436	-	-	-	3,655,813	262,098
Delaware	3,206,320	-	-	-	16,795,285	39,581
Dubois	1,301,942	300,808	-	-	4,917,328	20,949
Elkhart	6,928,253	678,690	47,036	-	34,863,613	1,555,970
Fayette	633,086	-	-	-	4,955,679	-
Floyd	1,736,777	-	-	-	11,018,285	-
Fountain	319,185	85,744	22,650	-	832,049	28,739
Franklin	455,320	-	14,281	-	889,088	-
Fulton	1,083,554	444,267	-	-	1,896,416	58,629
Gibson	1,073,612	-	44,984	-	2,706,066	6,906
Grant	1,796,721	129,152	-	-	13,216,482	227,755
Greene	455,810	209,482	-	-	1,273,471	100,340
Hamilton	6,576,130	3,710,417	-	-	65,096,797	11,435,381
Hancock	-	-	-	-	5,678,845	999,262
Harrison	1,246,174	-	-	-	752,645	-
Hendricks	2,759,428	1,718,089	87,733	-	9,740,987	3,213,942
Henry	1,036,922	919,776	82,910	-	5,402,286	231,723
Howard	4,222,633	-	-	-	27,822,194	-
Huntington	1,450,308	-	-	-	5,934,970	439,966
Jackson	1,347,684	397,943	-	-	7,053,164	789,841
Jasper	980,072	358,236	270,411	-	1,904,927	69,044
Jay	607,398	147,841	-	-	2,194,921	-
Jefferson	976,923	-	-	-	4,497,013	-
Jennings	408,093	-	-	-	1,659,905	66,493
Johnson	3,681,286	237,840	-	-	13,317,679	1,778,935
Knox	1,028,781	22,824	-	-	3,058,899	98,122
Kosciusko	2,670,735	415,575	-	-	6,153,814	242,777
Lagrange	550,847	429,474	-	-	1,444,179	74,303
Lake	22,310,431	4,631,866	-	-	142,398,589	19,915,609
Laporte	6,009,850	101,055	-	-	19,698,249	521,293
Lawrence	1,199,550	402,993	-	-	4,817,229	100,770
Madison	4,428,139	758,718	-	-	21,899,020	1,199,111
Marion	31,075,993	7,148,833	629,078	-	17,236,017	1,900,116
Marshall	1,877,952	297,923	-	-	4,853,921	99,100
Martin	64,807	10,696	-	-	449,012	-
Miami	373,538	-	-	-	2,293,885	151,532
Monroe	4,458,451	1,821,992	337,853	-	18,463,937	1,473,192
Montgomery	941,357	875,113	-	-	4,931,593	-
Morgan	1,072,685	569,647	-	-	4,031,040	111,206
Newton	743,380	505,304	-	-	591,775	-
Noble	1,547,524	827,859	-	-	5,235,019	332,223
Ohio	96,244	-	-	-	-	-
Orange	248,255	246,134	-	-	1,104,026	53,743
Owen	379,374	169,213	63,831	-	585,298	-
Parke	212,292	-	-	-	402,575	-
Perry	559,713	-	-	-	1,976,987	89,007
Pike	498,199	-	-	-	540,892	-
Porter	6,586,300	1,135,285	-	-	29,240,949	3,290,159
Posey	1,498,640	39,145	-	-	2,313,730	-
Pulaski	493,537	218,891	6,094	-	520,327	-
Putnam	506,977	-	-	-	2,263,435	1,736
Randolph	421,826	-	-	-	3,276,687	7,207
Ripley	486,156	259,536	-	-	1,484,012	-
Rush	193,049	-	-	-	2,756,718	-
St Joseph	13,484,196	3,534,591	353,895	-	59,429,160	1,949,321
Scott	434,879	-	-	-	1,651,477	-
Shelby	593,566	-	-	-	6,456,296	630,189
Spencer	1,251,001	166,489	-	-	1,068,344	-
Starke	859,155	125,862	64,250	-	1,333,349	119,454
Steuben	858,793	401,366	-	-	3,883,173	79,004
Sullivan	992,397	-	-	-	1,212,433	-
Switzerland	165,891	-	-	-	263,584	-
Tiptecanoe	3,565,523	1,406,729	92,378	-	27,110,932	1,394,945
Tipton	789,073	-	-	-	2,719,362	-
Union	268,902	134,886	-	-	423,936	-
Vanderburgh	7,553,376	3,344,396	790,859	-	46,278,041	391,869
Vermillion	534,535	415,270	-	-	839,385	64,596
Vigo	4,646,025	-	-	-	19,235,740	-
Wabash	738,926	-	-	-	4,899,903	148,307
Warren	136,379	64,386	-	-	310,298	-
Warrick	2,295,475	736,581	-	-	2,244,396	-
Washington	211,348	88,459	-	-	1,648,885	-
Wayne	2,027,242	272,048	-	-	9,292,271	188,796
Wells	867,484	305,608	-	-	1,954,123	-
White	583,874	155,000	22,111	-	2,861,249	-
Whitley	881,325	233,925	-	-	1,547,823	49,104
Totals	\$ 212,463,939	\$ 50,428,278	\$ 2,999,688	\$ -	\$ 887,615,484	\$ 69,516,592

State of Indiana

Property Taxes Charged Payable 2011 by Fund and County

continued

County	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund	Cumulative Capital Development	Other Municipal Funds
Adams	\$ -	\$ -	1,063,361	\$ 595,226	\$ 224,284	\$ 11,810
Allen	-	8,221	729,182	786,793	59,987	41,198,303
Bartholomew	-	-	343,844	104,200	840,921	5,404,248
Benton	-	-	359,499	-	18,743	79,453
Blackford	-	-	162,970	-	57,283	-
Boone	-	-	1,787,164	705,452	640,070	5,078,341
Brown	-	-	89,738	-	116	-
Carroll	-	-	61,333	-	15,713	223,552
Cass	-	-	271,888	3,806	5,194	16,231
Clark	-	38,223	-	-	379,028	8,594,540
Clay	-	14,528	101,204	-	88,554	297,668
Clinton	4,704	4,704	209,487	-	92,879	43,005
Crawford	-	-	-	-	2,916	1,111
Daviess	-	-	375,542	216,951	60,904	63,120
Dearborn	-	97,298	863,918	75,237	64,718	297,979
Decatur	47,732	47,732	-	-	121,268	75,938
Dekalb	-	9,787	1,830,415	499,310	356,892	2,302,962
Delaware	-	1,021,429	525,003	310,241	91,398	729,614
Dubois	77,421	2,793	740,598	1,865,471	391,056	276,560
Elkhart	-	-	4,102,359	2,008,045	1,488,543	3,832,640
Fayette	-	-	372,934	-	37,980	618,887
Floyd	141,850	-	-	459,145	-	165,491
Fountain	-	28,032	414,411	85,328	51,626	246,351
Franklin	-	-	186,771	-	53,536	156,578
Fulton	-	-	474,800	-	127,649	300,081
Gibson	-	-	98,455	191,554	71,559	938,907
Grant	-	-	1,248,267	15,140	399,239	958,306
Greene	-	-	-	24,493	29,560	285,255
Hamilton	-	-	6,632,221	191,422	4,273,582	5,378,846
Hancock	-	-	643,911	79,194	2,253,996	106,592
Harrison	-	-	-	-	-	1,217
Hendricks	-	-	953,341	-	612,205	15,625,387
Henry	-	210,819	6,860	-	153,290	129,634
Howard	43,881	43,881	1,296,938	2,722,641	6,996	851,698
Huntington	179,516	-	521,436	368,464	90,177	239,902
Jackson	-	-	426,933	449,766	289,546	34,565
Jasper	-	-	156,590	-	114,993	56,038
Jay	49,769	-	765,567	220,492	77,331	150,357
Jefferson	-	85,939	-	492,675	202,243	63,543
Jennings	-	33,246	187,939	-	63,950	149,022
Johnson	-	-	956,449	2,234,932	1,315,132	5,054,553
Knox	70,830	63,743	12,245	246,220	46,270	1,634,054
Kosciusko	49,072	58,542	1,247,800	1,630,635	521,476	4,433,883
Lagrange	-	-	561,908	-	91,011	603,680
Lake	1,542,200	792,276	3,560,703	9,254,805	3,784,787	6,018,104
Laporte	-	-	1,705,665	3,359,561	736,659	938,262
Lawrence	41,955	41,955	1,119,362	86,175	133,826	946,469
Madison	19,870	19,870	461,214	2,271	164,706	3,522,672
Marion	52,164	-	126,190	96,305	551,398	24,832
Marshall	-	34,721	2,322,766	1,047,727	276,230	589,314
Martin	-	-	76,203	32,088	16,792	10,696
Miami	-	-	349,465	-	95,524	2,557,242
Monroe	-	-	174,405	4,254,178	917,439	630,641
Montgomery	-	-	804,248	663,259	271,910	324,243
Morgan	-	-	1,181,132	574,588	316,409	540,501
Newton	-	-	244,000	108,495	31,988	-
Noble	-	-	1,050,345	216,451	129,399	571,496
Ohio	-	-	313,684	-	50,039	-
Orange	-	-	204,750	-	65,271	264,052
Owen	-	-	-	-	28,437	243,049
Parke	-	-	72,137	-	17,728	113,115
Perry	-	-	-	-	48,641	-
Pike	-	-	17,019	-	20,383	35,373
Porter	94,240	98,337	2,525,453	1,381,489	21,011	5,484,587
Posey	35,080	26,695	468,674	-	70,567	501,983
Pulaski	-	-	160,211	24,954	14,733	96,347
Putnam	15,276	7,638	291,978	-	204,048	418,699
Randolph	19,161	5,997	497,198	60,059	80,260	458,359
Ripley	-	-	527,298	16,968	125,720	200,773
Rush	-	-	256,159	-	43,828	-
St Joseph	-	-	2,185,233	9,812,492	1,000,837	1,040,518
Scott	-	22,649	153,351	164,096	95,202	-
Shelby	-	-	86,853	13,277	211,747	1,866,553
Spencer	-	-	105,758	39,750	23,005	209,233
Starke	-	-	228,370	92,370	23,241	68,047
Steuben	-	-	1,330,919	10,055	474,886	473,821
Sullivan	-	-	8,701	11,934	10,586	3,671
Switzerland	-	-	6,587	-	-	7,513
Tiptecanoe	-	-	1,991,785	3,487,414	822,265	415,284
Tipton	-	-	-	-	-	73,275
Union	-	-	90,216	-	12,281	6,521
Vanderburgh	93,944	93,944	-	6,052,084	33,647	-
Vermillion	-	-	104,329	-	9,510	95,440
Vigo	-	-	997,426	1,807,052	356,124	631,564
Wabash	-	-	1,080,139	222,476	21,154	570,061
Warren	-	-	-	18,608	13,043	32,890
Warrick	-	-	121,213	123,665	44,819	1,581,869
Washington	-	-	237,996	110,757	65,927	169,828
Wayne	320,979	438,633	1,859,360	1,790,244	576,471	186,735
Wells	-	-	511,802	274,861	165,906	73,877
White	-	-	302,627	20,434	81,200	5,905
Whitley	-	-	426,137	48,184	81,347	497,152
Totals	\$ 2,899,643	\$ 3,351,632	\$ 61,122,339	\$ 61,941,861	\$ 28,224,745	\$ 139,210,567

State of Indiana

Property Taxes Charged Payable 2011 by Fund and County

continued

County	Solid Waste District Tax	Fire Protection District Tax	Other Special District Taxes	Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC
Adams	\$ 559,154	\$ -	\$ -	\$ 163,866	\$ -
Allen	-	1,066,120	9,728,674	13,329,094	-
Bartholomew	1,301,212	-	-	3,677,492	-
Benton	-	-	-	774	-
Blackford	3,073	-	-	215,766	-
Boone	-	-	-	4,793,160	-
Brown	133,031	-	34,445	-	-
Carroll	-	-	-	608,948	-
Cass	-	-	547,492	894,542	-
Clark	-	1,507,359	1,187,709	18,354,596	-
Clay	-	13,907	4,942	157,586	-
Clinton	42,208	-	85,115	-	-
Crawford	154,012	302,777	82,174	225,338	-
Davies	328,770	82,475	22,353	1,495,570	-
Dearborn	603,821	-	-	873,587	-
Decatur	255,954	-	-	2,128,273	-
Dekalb	241,191	-	-	2,160,993	-
Delaware	154,944	-	7,470,376	5,224,468	-
Dubois	-	42,417	192,786	1,274,288	-
Elkhart	-	-	-	12,334,295	-
Fayette	-	-	-	-	-
Floyd	-	2,104,341	1,261,239	5,429,538	-
Fountain	139,887	-	-	625,652	-
Franklin	119,512	-	-	-	-
Fulton	-	-	416,815	-	-
Gibson	1,096,284	-	208,518	6,165,796	-
Grant	116,961	-	-	6,429,893	-
Greene	-	-	-	533,314	-
Hamilton	-	-	498,994	49,513,846	-
Hancock	-	-	-	2,051,029	-
Harrison	192,472	210,399	34,725	-	-
Hendricks	-	-	-	18,912,284	-
Henry	-	-	-	947,433	-
Howard	700,876	-	-	-	-
Huntington	160,281	-	-	1,892,963	-
Jackson	-	429,282	244,638	545,940	-
Jasper	-	-	-	793,717	-
Jay	-	-	-	888,369	-
Jefferson	138,740	-	-	1,118,172	-
Jennings	86,153	-	-	2,119,817	-
Johnson	382,927	5,709,510	1,512,279	10,084,067	-
Knox	-	878,773	173,572	2,076,907	-
Kosciusko	171,347	-	-	2,877,507	-
Lagrange	216,604	-	-	2,407,995	-
Lake	4,217,470	380,668	27,659,887	53,773,728	-
Laporte	-	-	2,747,196	13,470,705	-
Lawrence	983,998	-	-	1,080,105	-
Madison	221,088	14,895	-	9,212,815	-
Marion	-	2,639,146	276,619,585	102,597,956	-
Marshall	262,521	-	-	2,514,841	-
Martin	91,416	-	-	5,103	-
Miami	-	-	-	256,591	-
Monroe	1,351,412	1,044,008	1,485,454	8,300,783	-
Montgomery	-	-	-	1,227,620	-
Morgan	-	89,877	173,154	1,862,971	-
Newton	-	-	-	3,255	-
Noble	212,345	-	-	3,229,405	-
Ohio	32,256	-	-	-	-
Orange	278,528	148,225	79,573	1,216,317	-
Owen	-	34,727	12,173	-	-
Parke	-	-	-	123,772	-
Perry	-	-	-	1,695,267	-
Pike	-	200,347	24,548	-	-
Porter	-	106,308	663,047	17,251,976	-
Posey	510,537	107,986	-	228,654	-
Pulaski	-	-	-	-	-
Putnam	-	193,329	103,638	1,304,176	-
Randolph	-	-	-	440,014	-
Ripley	139,890	-	-	-	-
Rush	-	-	96,983	391,479	-
St. Joseph	-	-	6,578,551	57,506,221	-
Scott	78,316	-	-	1,958,873	-
Shelby	166,363	-	-	3,930,033	-
Spencer	328,607	98,345	-	3,074,973	-
Starke	-	-	246,268	84,011	-
Steuben	346,467	-	29,508	256,150	-
Sullivan	-	-	-	29,213	-
Switzerland	57,898	-	-	-	-
Tiptecanoe	198,469	-	2,018,217	18,091,519	-
Tipton	-	-	115,511	924,787	-
Union	-	-	-	-	-
Vanderburgh	-	-	3,398,014	14,404,723	-
Vermillion	-	-	-	87,555	-
Vigo	-	2,090,828	6,729,450	4,608,516	-
Wabash	-	-	-	946,441	-
Warren	110,852	-	-	1,336	-
Warrick	1,162,295	-	-	1,870,740	-
Washington	664,437	116,557	-	38,229	-
Wayne	-	-	4,791,149	3,188,129	-
Wells	107,590	-	-	387,807	-
White	-	-	-	560,556	-
Whitley	-	-	-	2,201,384	-
Totals	\$ 18,822,168	\$ 19,612,605	\$ 357,278,753	\$ 517,665,705	\$ -

State of Indiana

Property Taxes Charged Payable 2011 by Fund and County

continued

County	Plus Circuit Breaker Credit Reduction to Fund Amounts	Total Current Taxes	Less LOIT Property Tax Replacement Credit	Less County Option Income Tax Homestead Credit	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 1,303,736	\$ 29,647,617	\$ -	\$ -	\$ 566,598
Allen	34,994,690	362,648,785	-	10,615,140	-
Bartholomew	3,279,377	90,490,342	-	-	-
Benton	284,685	11,891,673	1,354,392	-	55,811
Blackford	1,425,467	10,745,704	-	-	188,828
Boone	4,036,629	74,870,483	-	-	-
Brown	8,667	13,171,356	-	-	-
Carroll	748,757	16,333,687	614,027	-	-
Cass	3,597,347	34,871,106	5,285,061	-	-
Clark	5,127,478	111,005,041	4,602,946	-	4,405,893
Clay	17,558	15,162,133	-	-	-
Clinton	3,307,806	30,150,943	-	-	1,769,997
Crawford	1,233,792	8,382,331	-	-	-
Daviess	3,339,160	27,580,793	-	-	1,071,517
Dearborn	475,095	44,504,555	-	-	-
Decatur	382,015	22,523,058	-	-	314,096
Dekalb	876,295	41,817,029	-	-	-
Delaware	28,854,152	114,606,971	-	-	2,091,025
Dubois	1,335,616	43,645,163	-	-	3,906,323
Elkhart	20,984,244	215,971,794	-	-	-
Fayette	3,983,412	22,355,969	2,969,522	-	347,164
Floyd	1,911,329	64,799,215	-	-	1,523,423
Fountain	313,519	12,764,966	-	-	263,030
Franklin	18,185	13,423,367	-	-	-
Fulton	85,459	16,509,000	700,455	-	734,171
Gibson	1,010,350	41,412,999	-	-	-
Grant	2,274,092	60,335,582	915,589	-	-
Greene	1,818,975	19,901,856	-	-	-
Hamilton	22,118,937	422,106,867	-	-	-
Hancock	5,269,505	70,237,877	-	-	-
Harrison	32,328	19,825,192	-	-	-
Hendricks	19,479,806	197,087,211	-	-	4,688,223
Henry	4,871,769	37,600,267	-	-	1,865,048
Howard	7,897,508	95,734,477	-	-	-
Huntington	4,653,791	33,703,311	-	-	-
Jackson	630,276	34,362,211	-	-	1,546,336
Jasper	3,544	29,217,689	8,536,760	-	-
Jay	569,990	20,213,608	-	-	264,088
Jefferson	1,257,911	27,515,402	-	-	-
Jennings	741,615	19,815,239	-	-	-
Johnson	11,945,653	138,238,963	-	-	-
Knox	7,256,309	38,234,615	-	-	-
Kosciusko	858,811	74,207,103	-	-	-
Lagrange	227,701	26,081,397	-	-	612,167
Lake	114,333,700	752,520,036	-	-	-
Laporte	8,083,199	133,383,852	-	-	-
Lawrence	2,718,904	34,884,262	3,261,567	-	-
Madison	32,403,049	137,607,637	5,089,344	-	4,904,382
Marion	134,624,752	1,117,136,722	-	13,406,159	-
Marshall	830,452	41,693,756	-	-	-
Martin	255,870	6,376,493	-	-	-
Miami	1,851,774	22,804,853	2,337,571	188,312	897,016
Monroe	505,961	112,380,435	-	1,348,208	-
Montgomery	3,289,554	42,845,028	1,147,918	-	563,058
Morgan	46,857	42,384,381	12,466,628	-	857,729
Newton	362,132	15,472,347	-	-	-
Noble	1,509,753	43,105,139	-	-	1,548,371
Ohio	1,051	2,561,382	-	-	-
Orange	22,895	11,889,841	-	-	-
Owen	387,494	13,430,505	-	-	-
Parke	35,251	10,367,452	534,527	-	579,112
Perry	1,133,920	14,702,761	-	73,616	161,245
Pike	476,667	14,327,174	-	-	-
Porter	7,910,037	195,299,193	-	-	5,159,335
Posey	524,394	30,487,083	-	343,447	-
Pulaski	12,310	10,361,244	2,058,442	-	372,287
Putnam	298,490	28,224,286	-	-	1,309,552
Randolph	2,803,393	21,832,785	-	-	-
Ripley	14,234	18,002,537	-	-	603,775
Rush	1,589,324	15,715,328	-	-	630,699
St Joseph	45,269,912	342,701,713	23,748,379	7,445,788	-
Scott	1,084,067	17,603,561	-	-	493,229
Shelby	1,202,080	41,985,832	-	-	-
Spencer	84,543	23,702,109	-	163,210	-
Starke	425,552	17,583,953	-	-	174,996
Steuben	67,697	33,346,307	1,301,742	-	216,827
Sullivan	714,184	18,665,268	-	-	-
Switzerland	8,273	5,670,546	-	-	-
Tiptecanoe	5,995,744	156,340,172	-	1,575,565	2,634,370
Tipton	808,195	15,510,046	-	-	242,228
Union	533,328	7,059,879	-	-	-
Vanderburgh	8,132,815	177,221,953	-	3,646,061	-
Vermillion	895,388	15,531,570	-	-	-
Vigo	13,922,610	104,443,296	-	-	-
Wabash	169,676	22,962,571	2,756,024	-	1,142,742
Warren	20,140	7,619,585	355,769	-	99,198
Warrick	619,081	46,787,190	-	-	-
Washington	1,126,976	19,122,026	-	-	855,582
Wayne	5,580,886	64,504,926	-	-	-
Wells	56,391	19,349,600	-	-	875,957
White	374,794	24,839,428	-	-	268,376
Whitley	348,376	24,878,592	-	-	183,224
Totals	\$ 618,309,466	\$ 6,952,932,582	\$ 80,036,663	\$ 38,805,504	\$ 50,987,025

State of Indiana
Property Taxes Charged Payable 2011 by Fund and County

County	Less LOIT Homestead Credit		Less LOIT Residential Property Tax Credit		Less Circuit Breaker Credit		Net Current Taxes Charged		Delinquent Taxes and Penalties Charged		Total Current and Delinquent Taxes and Penalties Charged	
Adams	\$	-	\$	-	\$	1,303,736	\$	27,777,283	\$	1,953,508	\$	31,601,125
Allen						34,994,690		317,038,955		16,628,862		379,277,947
Bartholomew						3,279,377		87,210,964		5,240,349		95,730,691
Benton						284,685		10,196,785		443,126		12,334,799
Blackford						1,425,467		9,131,410		890,718		11,636,422
Boone						4,036,629		70,833,854		3,266,243		78,136,725
Brown	1,197,170					8,667		11,965,519		1,242,347		14,137,003
Carroll						748,757		14,970,903		1,008,629		17,342,316
Cass						3,597,347		25,988,698		2,759,088		37,630,194
Clark						5,127,478		96,868,724		11,776,203		122,781,244
Clay			2,732,443			17,558		12,412,132		807,189		15,969,322
Clinton			1,173,963			3,307,806		23,899,176		3,520,748		33,671,690
Crawford						1,233,792		7,148,539		1,223,668		9,605,999
Davess						3,339,160		23,170,117		1,415,570		28,996,363
Dearborn						475,095		44,029,459		2,909,759		47,414,314
Decatur						382,015		21,826,947		1,635,765		24,158,823
Dekalb						876,295		38,849,709		3,391,391		45,208,420
Delaware						28,854,152		81,846,497		15,861,558		130,468,529
Dubois						1,335,616		42,309,548		1,399,196		45,044,359
Elkhart						20,984,244		194,987,549		16,978,177		232,949,970
Fayette						3,983,412		15,055,871		2,307,399		24,663,368
Floyd						1,911,329		61,364,463		8,430,791		73,230,006
Fountain						313,519		12,188,417		697,030		13,461,995
Franklin						18,185		13,405,182		773,848		14,197,215
Fulton						85,459		14,988,915		1,202,480		17,711,480
Gibson						1,010,350		40,402,649		1,702,789		43,115,787
Grant			8,301,936			2,274,092		48,843,965		5,455,043		65,793,525
Greene						1,818,975		18,082,882		1,575,965		21,477,821
Hamilton						22,118,937		399,987,930		15,906,327		438,013,194
Hancock	3,493,148					5,269,505		61,475,224		3,216,132		73,454,009
Harrison						32,328		19,792,865		1,646,149		21,471,342
Hendricks						19,479,806		172,919,182		9,860,275		206,947,486
Henry						4,871,769		30,863,450		4,800,090		42,400,357
Howard	6,785,186					7,897,508		81,051,783		38,942,614		134,677,091
Huntington			1,373,896			4,653,791		27,675,624		3,353,820		37,057,131
Jackson						630,276		32,185,599		2,937,016		37,299,227
Jasper						3,544		20,677,385		10,829,336		40,047,026
Jay			1,295,249			569,990		18,084,280		1,338,208		21,551,816
Jefferson						1,257,911		26,258,490		1,483,527		28,999,928
Jennings						741,615		19,073,624		2,233,716		22,048,955
Johnson						11,945,653		126,293,310		9,084,177		147,323,141
Knox						7,256,309		30,978,306		2,859,301		41,093,915
Kosciusko						858,811		73,348,292		4,936,474		79,143,577
Lagrange						227,701		25,241,529		2,286,971		28,368,368
Lake						114,333,700		638,186,336		263,588,969		1,016,109,005
Laporte						8,083,199		125,300,653		34,630,284		168,014,135
Lawrence						2,718,904		28,903,791		2,980,211		37,864,473
Madison						32,403,049		95,210,862		25,305,087		162,912,724
Marion	745,523					134,624,752		968,360,288		96,461,103		1,213,597,825
Marshall						830,452		40,863,304		2,304,265		43,998,021
Martin						255,870		6,120,623		358,916		6,735,409
Miami	1,307,013		914,185			1,851,774		15,308,983		1,515,878		24,320,732
Monroe						505,961		110,526,265		5,907,939		118,288,374
Montgomery	4,511,086					3,289,554		33,333,412		2,952,997		45,798,025
Morgan						46,857		29,013,168		2,292,728		44,677,109
Newton						362,132		15,110,215		848,806		16,321,153
Noble						1,509,753		40,047,015		2,469,545		45,574,864
Ohio						1,051		2,560,331		86,573		2,646,955
Orange						22,895		11,866,945		983,782		12,873,623
Owen						387,494		13,043,011		1,315,160		14,745,664
Parke						35,251		9,218,562		842,194		11,209,646
Perry						1,133,920		13,333,981		922,240		15,625,001
Pike						476,667		13,850,508		605,047		14,932,221
Porter						7,910,037		182,229,820		21,049,183		216,348,376
Posey						524,394		29,619,242		1,237,406		31,724,489
Pulaski						12,310		7,918,205		459,175		10,820,418
Putnam						298,490		26,616,244		2,393,052		30,617,338
Randolph						2,803,393		19,029,393		1,167,375		23,000,160
Ripley						14,234		17,384,528		1,225,546		19,228,083
Rush						1,589,324		13,495,306		860,497		16,575,825
St Joseph						45,269,912		266,237,635		51,754,425		384,496,138
Scott						1,084,067		16,026,264		2,545,269		20,148,830
Shelby						1,202,080		40,783,753		6,988,360		48,974,192
Spencer						84,543		23,454,356		1,118,791		24,820,900
Starke						425,552		16,983,405		2,379,471		19,963,424
Steuben						67,697		31,760,042		3,727,907		37,074,214
Sullivan						714,184		17,951,084		1,044,355		19,709,623
Switzerland						8,273		5,862,273		602,146		6,272,692
Tiptecanoe						5,995,744		146,134,493		7,540,103		163,880,274
Tipton						808,195		14,459,623		990,628		16,500,674
Union						533,328		6,526,551		324,568		7,384,448
Vanderburgh						8,132,815		165,443,077		11,346,511		188,568,464
Vermillion						895,388		14,636,181		1,191,309		16,722,878
Vigo						13,922,610		90,520,686		16,084,864		120,528,160
Wabash			1,827,330			169,676		17,066,798		1,269,715		24,232,286
Warren						20,140		7,144,478		279,256		7,698,842
Warrick						619,081		46,168,109		4,023,246		50,810,436
Washington						1,126,976		17,139,468		1,457,837		20,579,863
Wayne						5,580,886		58,924,040		5,606,137		70,111,064
Wells			821,634			56,391		17,595,619		988,432		20,338,032
White						374,794		24,196,259		5,126,605		29,966,033
Whitley						348,376		24,346,992		1,283,129		26,161,722
Totals	\$	18,039,126	\$	18,440,636	\$	618,309,466	\$	6,128,314,161	\$	834,648,591	\$	7,787,581,173

State of Indiana

Property and Excise Taxes Collected in 2011 by County

County	Property Taxes Paid by Taxpayers	Property Tax Replacement Credit Paid by State and County	Homestead Credit Paid by State and County	Total Property Taxes Collected	License Excise Tax Collected	Total Excise, and Property Tax Collected
Adams	\$ 27,649,052	\$ (46)	\$ 566,990	\$ 28,215,996	\$ 1,641,498	\$ 29,857,495
Allen	315,218,061	(68,087)	10,606,351	325,756,325	24,916,658	350,672,982
Bartholomew	85,484,460	(42,089)	(5,739)	85,436,632	5,498,206	90,934,838
Benton	9,568,633	1,254,154	55,555	10,878,341	579,394	11,457,735
Blackford	9,020,528	(14,650)	184,870	9,190,748	881,417	10,072,165
Boone	69,879,326	(6,737)	(1,669)	69,870,920	4,880,050	74,750,970
Brown	11,658,271	(16,967)	1,178,991	12,820,295	792,319	13,612,614
Carroll	15,183,735	613,749	(42)	15,797,441	1,203,619	17,001,060
Cass	26,076,414	5,247,956	(697)	31,323,673	2,782,155	34,105,828
Clark	94,734,033	4,436,631	4,396,329	103,566,994	6,535,189	110,102,184
Clay	12,378,097	-	2,778,212	15,156,309	1,731,362	16,887,671
Clinton	24,716,306	(2,667)	2,957,820	27,671,459	2,178,359	29,849,818
Crawford	7,278,256	-	(9)	7,278,248	551,060	7,829,308
Daviess	23,308,124	(4,101)	1,073,268	24,377,291	2,291,165	26,668,456
Dearborn	43,988,372	(12,378)	(391)	43,975,603	3,215,213	47,190,816
Decatur	21,770,940	(4,177)	313,548	22,080,311	1,574,205	23,654,516
Dekalb	38,627,822	(8,833)	2,097,679	40,716,668	2,741,802	43,458,470
Delaware	83,877,134	(4,986)	9,902,365	87,774,513	6,506,422	94,280,934
Dubois	41,855,725	(10,770)	(589)	41,844,366	3,132,808	44,977,174
Elkhart	188,511,592	(78,238)	(4,788)	188,428,565	11,032,601	199,461,166
Fayette	15,084,918	2,912,972	344,470	18,342,360	1,209,629	19,551,989
Floyd	62,364,993	(2,526)	1,521,467	63,883,934	4,452,340	68,336,274
Fountain	12,217,978	-	265,381	12,483,359	1,018,445	13,501,804
Franklin	13,361,631	(51)	-	13,361,580	1,514,281	14,875,860
Fulton	14,862,240	692,682	729,564	16,284,486	1,350,086	17,634,572
Gibson	40,333,107	(37)	(66)	40,333,004	2,367,118	42,700,123
Grant	48,180,433	896,380	8,185,201	57,262,014	3,738,519	61,000,533
Greene	17,668,169	-	278	17,668,447	1,910,599	19,579,046
Hamilton	393,575,904	(8,115)	15,312	393,583,102	31,652,288	425,235,390
Hancock	62,518,171	(15)	3,496,133	66,014,288	5,727,494	71,741,783
Harrison	19,953,481	(136)	80	19,953,425	2,124,521	22,077,946
Hendricks	163,673,986	(14,291)	4,677,270	168,336,965	13,223,290	181,560,254
Henry	31,198,595	(841)	1,866,745	33,064,499	3,159,128	36,223,628
Howard	88,324,677	(15,965)	6,781,655	95,090,367	6,383,654	101,474,021
Huntington	28,298,476	(6,669)	1,365,702	29,657,508	2,387,450	32,044,958
Jackson	31,212,865	(75,353)	1,564,625	32,702,137	2,451,435	35,153,572
Jasper	19,510,908	5,977,195	(814)	25,487,288	2,208,680	27,695,969
Jay	17,886,072	-	1,571,191	19,457,264	1,164,502	20,621,766
Jefferson	26,190,586	-	-	26,190,586	1,819,249	28,009,834
Jennings	19,408,538	(272)	(912)	19,407,355	1,395,497	20,802,852
Johnson	127,793,217	(4,438)	(4,313)	127,784,466	10,433,056	138,217,522
Knox	29,544,936	-	296	29,545,233	2,503,933	32,049,166
Kosciusko	73,105,884	171	(25)	73,106,029	5,110,275	78,216,305
Lagrange	24,632,052	(840)	610,637	25,241,849	1,336,734	26,578,583
Lake	603,556,171	(1,309,967)	(93,701)	602,152,503	32,627,242	634,779,745
Laporte	Data Not Available					
Lawrence	30,185,948	3,270,577	(567)	33,455,958	2,803,049	36,259,007
Madison	88,129,621	4,727,724	4,894,457	97,751,803	8,516,521	106,268,324
Marion	887,366,924	(7,323,354)	12,747,355	892,790,925	61,632,596	954,423,521
Marshall	40,553,631	(19,530)	(1,228)	40,532,874	2,853,702	43,386,575
Martin	6,107,143	-	(84)	6,107,059	589,854	6,696,913
Miami	15,224,813	2,330,934	3,317,524	20,873,270	1,729,941	22,603,212
Monroe	110,906,098	-	1,338,741	112,244,839	6,628,803	118,873,642
Montgomery	32,062,869	1,094,072	5,069,025	38,225,966	2,525,659	40,751,625
Morgan	28,792,895	12,185,348	860,807	41,839,050	4,797,327	46,636,377
Newton	15,178,954	(82)	(275)	15,178,597	1,101,920	16,280,517
Noble	39,736,938	(2,621)	1,548,516	41,282,833	2,860,155	44,142,988
Ohio	2,508,391	-	-	2,508,391	291,520	2,799,911
Orange	12,313,908	-	(76)	12,313,832	1,100,164	13,413,995
Owen	13,082,683	(1,011)	276	13,081,948	1,248,394	14,330,342
Parke	9,286,797	532,735	586,064	10,405,596	1,026,190	11,431,786
Perry	13,272,094	-	234,417	13,506,511	1,063,331	14,569,841
Pike	13,881,795	(4)	(3)	13,881,788	820,421	14,702,210
Porter	177,569,018	(496,625)	5,095,603	182,167,996	13,918,987	196,086,982
Posey	29,379,722	(135,205)	344,096	29,588,614	2,036,250	31,624,864
Pulaski	7,952,882	2,057,747	373,541	10,384,171	880,348	11,264,519
Putnam	26,868,182	-	1,312,597	28,180,779	2,317,509	30,498,288
Randolph	18,846,956	-	(135)	18,846,820	1,436,148	20,282,969
Ripley	17,465,088	(38)	605,035	18,070,085	1,656,808	19,726,893
Rush	13,706,300	-	631,476	14,337,776	1,076,363	15,414,139
St Joseph	252,718,127	22,917,021	7,400,994	283,036,142	16,336,411	299,372,553
Scott	16,562,783	-	494,623	17,057,406	1,124,103	18,181,509
Shelby	42,009,107	-	(278)	42,008,829	2,839,101	44,847,929
Spencer	23,404,864	(2,381)	162,655	23,565,139	1,514,630	25,079,769
Starke	16,935,546	-	175,498	17,111,044	1,519,500	18,630,544
Steuben	31,813,908	1,241,250	213,195	33,268,353	2,038,612	35,306,965
Sullivan	17,872,645	13	(240)	17,872,418	1,672,197	19,544,615
Switzerland	5,752,207	-	-	5,752,207	413,177	6,165,384
Tippecanoe	142,205,284	(338,236)	4,205,756	146,072,804	9,126,535	155,199,339
Tipton	14,408,664	(18)	243,151	14,651,798	1,377,574	16,029,371
Union	6,532,676	(3,984)	(119)	6,528,573	442,915	6,971,488
Vanderburgh	162,181,076	(8,652)	3,662,447	165,834,871	11,938,483	177,773,354
Vermillion	14,571,130	(1,990)	175	14,569,315	1,150,506	15,719,821
Vigo	87,531,601	(76,870)	(2,646)	87,452,085	7,184,218	94,636,303
Wabash	17,075,330	2,745,494	2,980,156	22,800,980	1,957,564	24,758,545
Warren	7,122,458	355,022	99,456	7,576,936	819,091	8,396,027
Warrick	47,715,989	-	(504)	47,715,485	4,816,744	52,532,230
Washington	17,050,695	(1,924)	858,550	17,907,321	1,600,160	19,507,481
Wayne	57,451,901	(18,511)	(3,602)	57,429,788	3,831,151	61,260,939
Wells	17,608,448	(74)	1,697,674	19,306,049	1,559,142	20,865,191
White	25,614,471	(5,403)	265,480	25,874,547	1,826,067	27,700,615
Whitley	24,026,352	-	183,864	24,210,216	2,233,423	26,443,639
Totals	\$ 5,833,787,782	\$ 65,339,074	\$ 124,587,676	\$ 6,023,714,532	\$ 430,168,211	\$ 6,453,882,742

State of Indiana

Distribution of Property and Excise Taxes Collected in 2011
by Fund and County

County	County Funds	Township Funds	School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams	\$ 7,924,751	\$ 659,728	\$ 14,646,654	\$869,157	\$5,757,205	\$29,857,495
Allen	64,866,907	6,769,030	122,744,694	24,977,849	131,314,502	350,672,982
Bartholomew	17,514,237	1,916,499	37,260,657	2,361,837	31,881,608	90,934,838
Benton	3,023,166	316,583	5,764,010	622,737	1,731,239	11,457,735
Blackford	3,163,759	300,551	3,708,157	307,756	2,591,942	10,072,165
Boone	8,081,631	1,116,406	43,269,249	2,649,389	19,634,294	74,750,970
Brown	3,700,847	264,122	8,609,061	542,518	496,067	13,612,614
Carroll	4,002,456	622,074	8,806,830	737,467	2,832,232	17,001,060
Cass	9,332,783	1,195,636	13,225,366	1,260,300	9,091,743	34,105,828
Clark	12,629,800	1,025,134	40,711,269	2,886,316	52,849,664	110,102,184
Clay	3,623,591	504,711	9,905,958	397,669	2,455,742	16,887,671
Clinton	6,747,665	948,525	14,344,228	1,643,555	6,165,846	29,849,818
Crawford	2,659,820	88,018	3,975,295	136,541	969,634	7,829,308
Davies	9,556,020	522,255	10,971,345	264,897	5,353,939	26,668,456
Dearborn	9,453,341	826,245	24,697,780	2,003,678	10,209,771	47,190,816
Decatur	5,608,157	638,124	10,034,811	689,797	6,683,627	23,654,516
Dekalb	7,836,853	614,504	21,738,190	1,538,902	11,730,022	43,458,470
Delaware	19,065,681	3,238,500	31,506,751	3,602,692	36,867,310	94,280,934
Dubois	6,845,416	572,772	25,460,917	1,713,291	10,384,778	44,977,174
Elkhart	30,288,328	8,002,718	92,922,939	7,851,253	60,395,928	199,461,166
Fayette	5,047,193	227,126	7,311,008	677,907	6,288,754	19,551,989
Floyd	7,952,015	1,186,449	36,496,597	1,918,556	20,782,656	68,336,274
Fountain	3,598,624	374,174	6,442,086	465,759	2,621,161	13,501,804
Franklin	3,368,159	265,691	9,185,054	520,958	1,535,997	14,875,860
Fullton	4,334,366	586,648	7,559,519	1,641,176	3,512,863	17,634,572
Gibson	10,852,333	870,271	17,889,094	1,196,748	11,891,677	42,700,123
Grant	13,908,559	1,207,164	20,839,359	2,032,519	23,012,931	61,000,533
Greene	5,900,683	683,330	10,116,803	691,030	2,187,199	19,579,046
Hamilton	49,516,727	12,151,706	204,337,287	11,107,401	148,122,269	425,235,390
Hancock	12,133,166	5,276,979	41,456,370	100,157	12,775,112	71,741,783
Harrison	6,406,057	690,602	12,382,168	1,385,289	1,213,829	22,077,946
Hendricks	21,087,325	8,546,815	101,147,763	4,738,680	46,039,670	181,560,254
Henry	8,823,501	1,182,211	16,205,936	2,262,179	7,749,801	36,223,628
Howard	20,947,022	2,532,352	34,415,320	4,885,096	38,694,231	101,474,021
Huntington	6,894,105	533,710	12,418,535	1,616,675	10,581,933	32,044,958
Jackson	7,040,320	453,169	15,515,011	1,841,617	10,303,454	35,153,572
Jasper	6,279,174	783,007	15,991,543	1,517,624	3,124,620	27,695,969
Jay	5,541,650	369,442	9,438,579	799,681	4,472,414	20,621,766
Jefferson	7,171,157	587,059	12,420,083	1,054,188	6,777,347	28,009,834
Jennings	5,116,192	433,478	10,250,754	450,913	4,551,514	20,802,852
Johnson	15,404,804	369,023	72,513,513	4,320,699	45,609,483	138,217,522
Knox	6,957,395	2,042,006	14,828,853	1,091,699	7,129,214	32,049,166
Kosciusko	10,762,024	3,319,186	42,328,447	3,279,022	18,527,626	78,216,305
Lagrange	5,436,789	775,685	14,375,563	1,039,066	4,951,480	26,578,583
Lake	111,073,664	17,864,815	210,124,549	26,429,042	269,287,675	634,779,745
Laporte	Data Not Available					
Lawrence	7,254,921	701,625	16,217,679	1,825,167	10,259,615	36,259,007
Madison	18,518,913	2,394,138	44,685,851	5,296,376	35,373,046	106,268,324
Marion	118,371,135	42,762,102	378,846,312	38,692,934	375,751,037	954,423,521
Marshall	7,926,652	1,871,176	18,990,321	2,331,270	12,267,157	43,386,575
Martin	1,803,816	217,470	3,842,571	83,646	749,410	6,696,913
Miami	6,112,528	496,568	9,472,859	402,133	6,119,123	22,603,212
Monroe	19,959,983	4,453,779	47,589,008	7,088,411	39,782,461	118,873,642
Montgomery	8,114,663	1,002,283	21,363,242	1,862,167	8,409,271	40,751,625
Morgan	7,434,789	3,603,640	24,662,205	1,829,713	9,106,031	46,636,377
Newton	5,542,088	779,094	7,536,322	1,342,052	1,080,961	16,280,517
Noble	7,979,613	1,416,192	20,945,177	2,536,842	11,265,164	44,142,988
Ohio	1,036,342	73,159	1,165,812	105,826	418,772	2,799,911
Orange	2,637,845	167,306	6,252,911	557,079	3,798,853	13,413,995
Owen	3,059,852	246,480	9,430,667	676,640	916,702	14,330,342
Parke	3,244,801	460,138	6,659,641	243,703	823,503	11,431,786
Perry	3,255,998	157,503	6,641,443	614,102	3,900,795	14,569,841
Pike	5,697,509	339,073	7,200,885	525,977	938,767	14,702,210
Porter	38,238,248	5,832,132	85,316,094	8,325,623	58,374,887	196,086,982
Posey	9,658,004	1,680,419	14,232,768	1,625,202	4,428,470	31,624,864
Pulaski	4,401,215	462,907	4,697,563	785,506	917,328	11,264,519
Putnam	4,628,609	440,591	19,761,014	556,612	5,111,462	30,498,288
Randolph	5,258,748	515,421	8,958,145	450,722	5,099,932	20,282,969
Ripley	3,341,574	317,960	12,442,021	822,624	2,802,714	19,726,893
Rush	3,592,576	427,168	7,379,037	211,313	3,804,046	15,414,139
St Joseph	42,064,071	13,137,095	92,789,212	18,200,041	133,182,134	299,372,553
Scott	4,464,933	360,754	8,418,301	483,442	4,454,079	18,181,509
Shelby	7,280,785	850,160	21,264,882	652,247	14,799,855	44,847,929
Spencer	6,860,250	914,498	10,655,871	1,506,830	5,142,320	25,079,769
Starke	4,089,880	903,420	10,100,304	1,144,334	2,392,607	18,630,544
Steuben	7,364,062	1,315,988	18,191,790	1,340,213	7,094,911	35,306,965
Sullivan	6,015,905	922,381	10,041,714	1,074,629	1,489,985	19,544,615
Switzerland	2,170,255	187,807	3,233,635	180,130	393,557	6,165,384
Tippecanoe	25,417,083	1,841,589	67,361,445	5,318,102	55,261,119	155,199,339
Tipton	3,558,424	669,493	7,094,696	887,076	3,819,682	16,029,371
Union	1,711,662	126,924	4,121,413	430,545	580,945	6,971,488
Vanderburgh	45,418,065	3,606,770	43,310,556	12,453,910	72,984,053	177,773,354
Vermillion	6,391,840	738,690	6,256,092	1,029,316	1,303,883	15,719,821
Vigo	25,130,869	1,470,789	26,195,737	4,962,282	36,876,626	94,636,303
Wabash	4,659,767	892,138	9,968,255	791,283	8,447,101	24,758,545
Warren	3,083,691	229,270	4,290,391	232,893	559,782	8,396,027
Warrick	15,079,923	1,457,117	24,505,762	3,442,370	8,047,058	52,532,230
Washington	4,866,394	618,917	10,416,125	335,598	3,270,448	19,507,481
Wayne	16,144,145	1,875,420	18,037,208	2,424,318	22,779,848	61,260,939
Wells	3,957,803	472,143	11,561,468	1,289,291	3,584,486	20,865,191
White	7,436,635	731,698	14,351,448	861,813	4,319,021	27,700,615
Whitley	5,669,264	1,024,948	13,687,367	1,215,194	4,846,866	26,443,639
Totals	\$ 1,143,384,341	\$ 198,620,567	\$ 2,720,437,179	\$ 273,168,778	\$ 2,118,271,876	\$ 6,453,882,742

State of Indiana

Property Tax Schedules

For Year Ended December 31, 2011

Payable 2012

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Not all counties completed 2012 property tax billings in 2012, because of a delay in indexing property values for market value changes. On the following schedules, where applicable, it has been noted that the data is not available. In the 2013 comprehensive annual report complete schedules for 2012 payable property taxes will be included.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. In some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit, if applicable. The local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the locally funded homestead credits are shown in separate columns.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by the county auditor and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the county auditor based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is a residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by the county auditor and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2012 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana

Assessed Value and Current Property Tax Levied by County

Payable 2012

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,356,863	\$ 27,909
Allen	13,210,689	313,981
Bartholomew	4,100,138	88,697
Benton	764,419	9,959
Blackford	426,632	9,048
Boone	3,959,400	74,245
Brown	1,235,514	10,748
Carroll	1,072,723	15,252
Cass	1,249,501	25,391
Clark	4,624,952	100,369
Clay	846,771	12,557
Clinton	1,390,300	24,895
Crawford	295,257	6,934
Daviess	1,211,111	23,537
Dearborn	2,395,648	44,917
Decatur	1,422,894	23,030
Dekalb	2,253,000	41,430
Delaware	3,462,019	81,028
Dubois	2,142,015	39,937
Elkhart	8,092,527	189,512
Fayette	676,108	15,144
Floyd	3,172,281	60,654
Fountain	766,458	13,056
Franklin	1,000,814	13,917
Fulton	992,635	14,980
Gibson	2,217,292	43,082
Grant	2,221,997	46,044
Greene	907,883	17,832
Hamilton	19,829,888	399,977
Hancock	2,988,799	66,356
Harrison	1,620,583	20,277
Hendricks	7,719,258	175,154
Henry	1,471,856	30,568
Howard	3,639,335	83,995
Huntington	1,366,363	27,417
Jackson	1,828,782	32,450
Jasper	2,656,549	23,386
Jay	836,961	17,766
Jefferson	1,256,720	25,150
Jennings	870,286	18,899
Johnson	6,117,106	126,893
Knox	1,803,233	31,801
Kosciusko	5,452,497	69,541
Lagrange	2,017,032	26,269
Lake	21,906,767	627,443
Laporte	Data Not Available	Data Not Available
Lawrence	1,312,394	28,357
Madison	3,655,075	89,189
Marion	39,111,498	970,224
Marshall	2,636,670	41,530
Martin	329,776	5,201
Miami	1,002,888	15,944

County	Assessed Value	Net Tax Levied
Monroe	6,626,386	111,791
Montgomery	1,980,552	33,113
Morgan	3,029,962	28,324
Newton	796,789	15,771
Noble	2,006,434	37,083
Ohio	266,098	2,630
Orange	791,928	13,103
Owen	652,192	13,119
Parke	764,038	8,972
Perry	618,857	13,458
Pike	685,988	13,237
Porter	9,478,403	183,447
Posey	2,024,179	30,767
Pulaski	733,365	8,810
Putnam	1,664,803	25,477
Randolph	1,015,437	20,273
Ripley	1,252,769	17,769
Rush	878,619	14,436
St Joseph	9,592,232	268,176
Scott	742,403	16,431
Shelby	2,336,505	41,662
Spencer	1,724,787	26,234
Starke	987,731	16,684
Steuben	2,945,280	32,818
Sullivan	940,853	17,292
Switzerland	495,639	5,621
Tippecanoe	7,205,104	151,871
Tipton	841,164	13,531
Union	303,570	6,300
Vanderburgh	7,564,869	173,824
Vermillion	807,950	15,456
Vigo	3,991,527	95,411
Wabash	1,247,932	17,467
Warren	553,757	7,313
Warrick	2,922,735	47,920
Washington	895,360	16,996
Wayne	2,382,530	58,087
Wells	1,283,953	17,834
White	1,736,317	23,275
Whitley	1,480,988	23,927
Total	<u>\$ 287,148,143</u>	6,027,580
LOIT Property Tax		
Replacement Credit		76,196
COIT Homestead Credit		37,704
CEDIT Homestead Credit		46,046
LOIT Homestead Credit		22,319
LOIT Residential Property		
Tax Replacement Credit		19,338
Circuit Breaker Credits		627,134
Total Current Tax Levy	<u>\$</u>	<u>6,856,317</u>

State of Indiana
Property Valuations and Deductions for Property Taxes Payable 2012 by County

County		Value of Land		Value of Improvements		Total Value of Land and Improvements		Standard Deduction		Supplemental Standard Deduction		Mortgage and Contract Deduction
Adams	\$	512,728,300	\$	1,425,646,100	\$	1,938,374,400	\$	391,321,970	\$	239,911,306	\$	18,213,426
Allen		4,184,530,300		15,669,251,914		19,853,782,214		3,984,048,279		2,863,625,993		219,917,512
Bartholomew		1,398,146,100		3,920,271,150		5,318,417,250		880,158,890		716,828,835		39,460,910
Benton		454,684,100		331,356,900		786,041,000		97,938,040		41,432,408		4,740,850
Blackford		174,536,900		390,850,900		565,387,800		138,637,410		49,628,264		6,873,778
Boone		1,587,935,800		4,241,109,500		5,829,045,300		748,959,420		1,047,853,281		40,043,800
Brown		604,517,200		1,038,746,100		1,643,263,300		209,476,420		169,498,010		9,590,650
Carroll		563,243,300		821,697,660		1,384,940,960		242,451,180		120,836,611		11,115,800
Cass		589,813,700		1,139,328,800		1,729,142,500		395,906,100		158,855,225		19,321,496
Clark		1,820,683,400		5,025,451,071		6,846,134,471		1,341,347,230		928,806,055		63,854,550
Clay		373,211,660		869,463,400		1,242,675,060		287,044,980		128,299,751		13,525,284
Clinton		663,708,500		1,161,011,400		1,824,719,900		356,195,010		167,673,180		17,907,718
Crawford		131,343,600		284,784,300		416,127,900		101,577,720		36,696,933		5,593,742
Daviess		409,437,410		1,144,239,208		1,553,676,618		305,271,080		158,851,444		13,420,860
Dearborn		874,233,830		2,534,859,270		3,409,093,100		645,534,480		545,900,027		26,520,200
Decatur		581,326,700		1,280,696,050		1,862,022,750		298,571,428		180,750,592		13,823,570
Dekalb		657,289,600		1,985,295,000		2,642,584,600		489,245,117		295,357,037		22,049,289
Delaware		1,315,548,997		4,485,111,819		5,800,660,816		1,146,574,852		585,672,235		58,289,383
Dubois		668,110,700		2,244,749,603		2,912,860,303		528,115,670		377,389,970		21,403,250
Elkhart		2,538,573,200		8,713,056,200		11,251,629,400		2,030,595,988		1,378,228,518		92,965,446
Fayette		319,252,000		754,549,000		1,073,801,000		264,564,030		109,125,562		14,251,786
Floyd		959,238,813		3,928,312,140		4,887,550,953		916,997,864		798,698,853		37,501,452
Fountain		409,847,370		586,515,100		996,362,470		199,855,000		83,104,663		8,355,688
Franklin		429,286,480		1,045,969,220		1,475,255,700		283,882,620		211,975,493		11,341,712
Fulton		503,041,600		778,388,820		1,281,430,420		232,677,777		128,170,494		10,677,591
Gibson		575,203,000		1,524,673,100		2,099,876,100		389,430,700		213,191,881		16,876,364
Grant		899,731,900		2,559,620,572		3,459,352,472		684,972,764		301,820,574		32,827,851
Greene		418,752,120		939,803,259		1,358,555,379		341,568,272		133,041,028		16,267,472
Hamilton		7,060,475,900		21,863,807,648		28,924,283,548		3,694,286,940		5,495,874,921		219,275,790
Hancock		1,197,708,000		3,535,609,950		4,733,317,950		955,546,019		808,522,919		48,235,713
Harrison		1,298,654,780		1,840,651,440		2,369,306,220		478,657,762		308,948,040		21,632,434
Hendricks		2,964,127,800		8,695,842,071		11,659,969,871		1,956,911,541		1,887,755,448		96,393,579
Henry		657,134,400		1,610,435,623		2,267,570,023		545,749,130		256,635,572		25,934,658
Howard		1,109,744,300		3,227,657,630		4,337,401,930		947,808,722		471,570,641		54,636,384
Huntington		537,747,350		1,529,890,600		2,067,637,950		440,916,300		234,563,328		22,228,840
Jackson		646,226,250		1,712,903,700		2,359,129,950		470,988,588		251,259,095		22,973,920
Jasper		792,488,500		2,007,268,400		2,799,756,900		388,531,920		278,644,426		16,339,100
Jay		372,774,160		664,717,100		1,037,491,260		216,480,600		78,931,011		10,475,828
Jefferson		449,793,400		1,282,164,800		1,731,958,200		372,260,580		209,973,750		18,800,818
Jennings		389,886,800		868,185,400		1,258,072,200		297,546,870		125,024,191		14,812,576
Johnson		2,168,398,500		7,144,277,061		9,312,675,561		1,718,582,360		1,453,393,130		79,540,562
Knox		641,563,030		1,431,947,239		2,073,510,269		385,922,017		179,600,065		18,874,206
Kosciusko		2,787,485,900		4,197,102,133		6,984,588,033		900,126,740		773,780,346		39,970,188
Lagrange		811,118,500		1,871,303,200		2,682,421,700		393,982,030		325,202,585		17,013,090
Lake		7,592,840,600		23,979,493,583		31,572,334,183		5,706,505,950		4,900,971,708		327,336,046
Laporte	Data Not Available	421,279,900		1,663,594,070		2,084,873,970		520,998,980		248,973,011		27,163,442
Lawrence		1,309,957,095		4,611,201,645		5,921,158,740		1,462,292,291		678,934,927		71,848,434
Madison		11,242,374,850		43,009,624,690		54,251,999,540		9,398,239,001		6,709,209,591		501,545,988
Marion		1,152,175,500		2,406,232,800		3,558,408,300		545,037,960		378,262,474		27,420,446
Marshall		126,912,400		317,813,600		444,726,000		105,052,354		42,071,745		4,437,395
Martin		472,756,970		1,036,172,200		1,508,929,170		358,373,400		149,250,116		19,299,334
Miami		2,397,595,990		6,816,094,320		9,213,690,310		1,241,114,460		1,243,504,987		57,328,500
Monroe		808,190,400		1,594,892,740		2,403,083,140		449,730,914		224,319,923		22,833,625
Montgomery		1,229,955,400		3,313,058,900		4,543,014,300		864,641,641		680,008,648		36,644,098
Morgan		423,898,700		565,557,900		989,456,600		172,353,600		89,430,751		7,575,000
Newton		836,102,000		1,907,641,658		2,743,743,658		526,158,432		310,878,508		22,662,936
Noble		97,047,200		288,525,000		385,572,200		74,887,320		48,723,639		3,412,842
Ohio		268,345,800		787,575,280		1,055,921,080		197,942,316		81,778,285		8,472,782
Orange		324,256,800		656,445,500		980,702,300		237,855,352		102,350,622		12,208,263
Owen		406,792,300		560,084,400		966,876,700		161,707,848		79,887,819		9,218,002
Parke		215,971,600		653,482,070		869,453,670		206,359,330		87,181,909		9,897,974
Perry		217,954,201		418,407,400		636,361,601		134,591,000		52,463,915		6,441,940
Pike		3,402,423,290		9,986,542,868		13,390,966,158		2,069,096,512		2,285,923,689		106,847,083
Porter		534,518,610		1,339,282,820		1,873,801,430		335,293,130		230,297,226		14,334,018
Posey		389,312,400		493,030,700		882,343,100		142,881,638		59,535,104		6,957,488
Pulaski		654,609,930		1,619,375,000		2,273,984,930		410,026,350		266,826,967		18,049,057
Putnam		511,779,600		827,478,400		1,339,258,000		269,370,960		95,144,809		11,470,354
Randolph		532,816,900		1,244,933,400		1,777,750,300		344,833,620		232,667,681		17,620,596
Ripley		488,520,600		627,400,900		1,115,921,500		195,998,768		94,801,293		8,988,400
Rush		2,454,420,500		12,043,446,100		14,497,866,600		2,859,161,602		1,935,753,218		147,549,523
St Joseph		293,840,200		787,198,100		1,081,038,300		255,198,730		110,762,673		11,746,448
Scott		739,531,136		2,145,894,803		2,885,425,939		512,463,750		326,895,683		23,710,612
Shelby		361,243,210		1,056,439,700		1,417,682,910		246,640,670		129,493,045		10,424,250
Spencer		476,708,100		907,230,600		1,383,938,700		181,020,680		133,784,962		11,771,032
Starke		1,826,731,359		1,832,895,996		3,659,627,355		399,145,610		369,161,900		19,627,804
Steuben		384,841,044		529,989,700		914,830,744		190,096,058		66,101,343		10,964,590
Sullivan		144,420,300		489,954,227		633,374,527		106,057,819		53,700,470		5,087,400
Switzerland		2,110,889,100		7,317,276,240		9,428,165,340		1,530,475,080		1,180,185,298		75,130,814
Tipton		413,422,100		727,619,600		1,141,041,700		210,277,935		122,645,215		10,051,342
Union		175,216,890		246,751,600		421,968,490		85,133,280		39,348,197		4,072,490
Vanderburgh		2,685,985,249		8,379,843,928		11,065,829,177		1,973,510,580		1,354,850,805		91,258,826
Vermillion		259,820,600		510,111,400		769,932,000		168,564,480		67,046,487		9,725,029
Vigo		931,996,559		4,316,400,531		5,248,397,090		1,033,830,780		563,810,963		53,696,138
Wabash		518,904,400		1,249,407,500		1,768,311,900		380,343,270		179,986,808		18,009,742
Warren		349,614,500		334,274,500		683,889,000		105,044,040		53,173,918		5,112,556
Warrick		954,601,240		3,101,199,050		4,055,800,290		772,742,332		663,643,576		38,488,100
Washington		420,319,400		904,750,560		1,325,069,960		312,840,300		142,042,915		13,257,070
Wayne		895,075,800		2,724,546,300		3,619,622,100		726,599,520		358,346,888		34,553,734
Wells		509,939,600		1,254,891,600		1,764,831,200		351,440,879		200,158,516		16,317,074
White		898,382,200		1,178,537,700	</							

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2012 by County

continued

County		Veterans' Deduction		Age 65 Deduction		Blind and/or Disabled Deduction		Energy System Deduction		Rehab, Urban Dev or Revit Deduction		Enterprise Zone Investment Deduction (Within Enterprise Zone)		Fertilizer/Pesticide Deduction
Adams	\$	3,130,161	\$	8,827,086	\$	3,630,767	\$	5,575,900	\$	4,533,090	\$	-	\$	170,000
Allen		53,311,136		82,277,842		13,268,203		20,412,500		162,707,953		5,438,601		-
Bartholomew		12,665,565		19,573,730		4,265,393		5,658,300		43,356,685		-		41,800
Benton		1,099,765		2,728,316		757,248		157,500		1,378,266		-		677,300
Blackford		3,612,463		6,471,302		2,361,594		884,130		3,127,940		-		97,000
Boone		7,630,649		7,767,224		2,346,056		6,346,600		95,783,860		-		43,300
Brown		5,693,924		3,242,232		1,293,376		1,488,595		-		-		-
Carroll		4,308,225		5,295,100		1,399,850		1,667,700		712,740		-		333,600
Cass		9,182,849		14,131,724		2,767,280		1,011,900		1,419,960		-		1,070,200
Clark		28,266,967		26,573,205		17,531,417		1,348,700		28,346,104		83,218,280		-
Clay		6,601,621		7,541,888		2,919,245		459,800		808,417		-		295,000
Clinton		4,909,036		10,957,748		2,576,442		1,437,600		6,034,875		-		561,400
Crawford		3,248,948		4,429,182		2,816,624		159,900		-		-		-
Daviess		6,294,811		8,561,016		3,722,125		1,416,960		2,666,750		-		-
Dearborn		11,782,602		10,677,900		5,220,372		2,071,500		2,497,140		-		-
Decatur		3,654,195		7,639,308		2,461,716		5,451,660		94,874,369		-		3,309,236
Dekalb		9,933,410		11,828,016		1,535,297		8,187,800		11,155,561		-		1,306,300
Delaware		21,017,536		41,209,480		17,364,719		-		15,190,975		43,400		525,100
Dubois		6,559,836		10,026,794		2,211,908		9,941,100		101,250		-		-
Elkhart		29,089,032		38,945,090		12,221,852		2,473,100		16,231,548		-		50,000
Fayette		4,297,938		11,378,754		4,081,924		328,600		2,125,896		376,600		8,010
Floyd		18,577,419		15,128,524		9,834,800		1,353,600		15,927,650		301,200		-
Fountain		2,759,337		8,472,420		1,685,014		-		203,490		-		20,990
Franklin		3,682,575		6,827,969		2,893,416		4,255,000		-		-		-
Fulton		4,824,124		6,593,466		2,161,931		2,408,400		3,190,925		-		652,800
Gibson		7,851,337		10,815,806		5,066,912		678,400		18,556,650		-		459,650
Grant		28,969,489		22,597,550		6,655,931		2,513,860		77,987,504		396,905		83,400
Greene		10,318,691		14,767,884		5,720,496		375,500		-		-		386,900
Hamilton		33,624,289		18,419,466		6,814,882		4,836,303		130,307,299		-		235,500
Hancock		20,241,618		12,741,838		3,176,458		37,300		83,680,745		-		294,830
Harrison		11,667,757		9,863,184		6,758,729		953,100		3,123,450		-		-
Hendricks		33,906,487		19,864,142		7,575,033		3,717,900		254,896,032		-		203,243
Henry		9,239,984		18,537,430		6,263,765		1,434,000		5,947,000		-		33,090
Howard		25,402,459		24,940,834		8,106,466		6,614,920		3,421,185		23,800		139,700
Huntington		10,201,568		11,556,658		4,970,112		10,380,584		4,935,399		-		27,100
Jackson		7,455,163		16,480,688		4,417,002		-		6,062,720		-		38,400
Jasper		5,055,197		6,913,529		4,128,828		565,200		6,459,786		-		-
Jay		3,038,003		9,473,538		3,845,522		1,632,900		5,319,050		-		214,800
Jefferson		10,637,452		10,796,488		5,472,330		1,018,350		7,402,725		-		-
Jennings		5,527,151		10,097,346		5,523,488		1,154,620		10,233,400		-		73,800
Johnson		26,990,192		23,890,574		6,564,886		4,677,900		102,957,690		-		-
Knox		9,882,105		13,114,487		5,410,360		743,630		27,456,760		1,678,700		1,037,900
Kosciusko		11,116,611		8,142,661		5,668,430		13,946,302		20,727,215		-		312,800
Lagrange		4,655,360		5,034,510		2,157,932		1,942,300		5,703,778		-		104,000
Lake		57,733,579		138,306,112		75,671,944		2,323,022		105,509,763		4,072,803		-
Laporte	Data Not Available	-		-		-		-		-		-		-
Lawrence		11,054,973		21,306,094		8,356,104		1,985,000		4,245,740		4,490,700		480,700
Madison		29,618,870		46,798,005		17,736,328		895,200		41,512,275		-		-
Marion		144,827,796		166,120,244		43,571,576		8,733,490		181,883,714		-		-
Marshall		8,251,698		13,300,980		5,006,288		1,281,461		8,888,724		-		286,800
Martin		3,504,130		3,851,407		1,605,214		1,113,773		3,410,695		286,000		34,400
Miami		25,320,585		7,481,184		2,768,084		3,511,849		2,494,135		1,689,200		210,300
Monroe		25,993,688		21,223,370		7,032,736		3,470,300		31,143,919		35,892,507		-
Montgomery		4,879,739		16,923,454		3,244,463		711,500		7,013,252		10,000		337,200
Morgan		15,099,011		14,304,076		5,700,736		3,863,300		7,174,940		-		-
Newton		2,214,399		4,387,826		1,845,684		4,200		8,376,669		-		61,000
Noble		10,792,537		15,345,049		6,420,169		11,711,000		30,237,394		-		57,420
Ohio		1,111,038		1,744,218		589,238		840,300		-		-		-
Orange		3,640,329		6,592,928		3,233,742		197,640		43,297,080		-		72,800
Owen		5,081,132		6,710,528		2,220,798		-		212,450		-		-
Parke		3,465,501		5,292,280		1,243,084		455,230		806,020		-		66,510
Perry		4,756,988		7,691,214		4,021,603		251,600		4,450,275		-		-
Pike		3,020,657		4,719,714		1,884,103		480,100		-		-		-
Porter		23,389,742		26,279,172		13,001,686		756,200		51,185,252		-		-
Posey		5,975,650		5,963,530		2,306,194		483,600		7,407,995		342,100		911,600
Pulaski		2,209,224		3,822,354		1,886,644		931,412		1,196,350		-		776,260
Putnam		8,755,335		8,206,286		3,441,735		1,079,200		7,751,950		-		-
Randolph		3,740,156		10,984,128		2,899,792		799,500		23,963,160		-		56,100
Ripley		5,066,707		7,547,408		3,447,756		4,239,200		3,928,900		-		-
Rush		2,287,961		5,929,616		1,333,204		716,750		2,654,910		-		523,670
St Joseph		34,958,572		68,077,133		13,949,102		1,948,690		90,692,080		2,692,980		232,350
Scott		6,142,538		9,719,275		6,965,780		-		3,130,807		-		-
Shelby		8,648,929		11,274,190		3,358,000		2,926,494		19,313,589		-		78,100
Spencer		5,167,083		4,810,944		1,605,366		1,313,571		1,413,190		-		567,890
Starke		3,387,815		9,254,514		7,380,456		731,500		3,317,940		-		-
Steuben		6,469,296		8,518,930		2,010,010		-		8,975,000		150,880		-
Sullivan		5,147,694		6,812,910		4,255,111		-		7,868,560		-		-
Switzerland		1,966,673		3,084,664		1,374,722		214,300		-		-		-
Tiptecanoe		16,067,218		14,912,080		4,208,349		4,560		21,838,502		-		-
Tipton		4,121,985		4,413,978		499,418		3,333,620		860,096		-		-
Union		1,634,852		2,046,652		922,600		207,300		65,820		-		107,700
Vanderburgh		33,386,505		44,153,136		23,750,860		935,900		79,825,043		6,494,960		-
Vermillion		3,731,079		7,790,033		2,772,141		594,900		1,593,181		-		126,700
Vigo		22,006,563		32,792,938		12,987,219		664,000		53,573,470		-		-
Wabash		8,941,085		12,403,264		5,080,532		6,550,500		2,839,107		-		494,080
Warren		1,544,722		3,072,482		845,092		163,301		823,690		-		23,910
Warrick		12,640,299		9,701,084		6,018,312		605,000		5,764,850		-		-
Washington		7,344,681		10,579,712		6,340,130		59,100		5,654,055		212,400		-
Wayne		12,755,481		26,118,346		13,641,570		1,295,580		22,195,445		3,165,300		732,500
Wells		5,556,712		7,475,584		1,218,602		4,384,762		22,321,125		-		38,600
White		4,715,275		7,471,300		2,128,560		290,300		2,218,386		-		170,000
Whitley		7,649,251		11,480,729		1,811,117		10,222,115		29,257,053		-		54,040
Totals	\$	1,167,690,770	\$	1,531,948,984	\$	571,218,085	\$	229,002,234	\$	2,249,840,383	\$	150,977,316	\$	19,307,779

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2012 by County

continued

County	Model Residence Deduction	Tax Exempt Property	Net Value of Land and Improvements	State & Local Assessment Of Railroads & Utilities	Business Personal Property	Total Value Of Railroads, Utilities & Business Personal Property	Veterans' Deductions
Adams	\$ 24,750	\$ 85,959,100	\$ 1,177,076,844	\$ 34,530,770	\$ 168,802,570	\$ 203,333,340	-
Allen	1,682,800	1,042,093,560	11,404,997,835	406,504,140	1,688,220,490	2,094,724,630	-
Bartholomew	19,300	161,146,800	3,435,241,042	77,091,750	713,081,470	790,173,220	-
Benton	-	11,574,400	623,556,907	531,553,570	49,288,970	580,842,540	-
Blackford	-	21,929,200	331,764,719	37,257,780	67,676,910	104,934,690	-
Boone	1,950,800	167,551,970	3,702,768,340	63,604,240	267,770,543	331,374,783	24,960
Brown	-	41,031,920	1,201,948,173	18,345,520	15,988,990	34,334,510	-
Carroll	-	37,525,910	959,294,244	26,360,693	92,393,090	118,753,783	-
Cass	-	67,914,280	1,057,561,486	42,839,060	177,541,500	220,380,560	-
Clark	989,700	221,571,665	4,104,280,598	141,473,670	422,193,460	563,667,130	7,120
Clay	-	43,554,900	751,624,174	32,772,850	72,247,470	105,020,320	-
Clinton	-	90,277,070	1,166,189,821	30,984,645	244,668,696	275,653,341	-
Crawford	-	16,206,250	245,398,601	25,748,780	24,277,010	50,025,790	-
Davess	-	39,732,680	1,015,738,892	29,283,140	200,169,900	229,453,040	-
Dearborn	-	95,047,310	2,063,841,569	242,242,410	138,636,340	380,878,750	-
Decatur	63,250	67,895,500	1,183,527,926	59,673,450	315,444,530	375,117,980	-
Dekalb	206,090	108,331,536	1,683,449,147	49,262,920	534,391,797	583,654,717	-
Delaware	-	901,205,520	3,013,563,616	138,312,400	335,825,815	474,138,215	-
Dubois	-	118,210,132	1,838,900,393	56,295,100	282,349,280	338,644,380	-
Elkhart	673,850	604,737,240	7,045,417,736	202,941,304	954,573,150	1,157,514,454	-
Fayette	-	62,850,007	600,411,893	25,178,200	66,172,850	91,351,050	-
Floyd	150,800	231,833,778	2,841,245,013	111,893,270	238,383,210	350,276,480	-
Fountain	-	24,625,600	667,280,268	19,669,350	80,445,490	100,114,840	-
Franklin	-	49,090,300	901,306,615	60,294,880	40,204,890	100,499,770	-
Fulton	-	29,842,421	860,230,491	38,376,780	96,444,420	134,821,200	400
Gibson	157,400	80,846,100	1,355,944,900	301,150,140	645,028,613	946,178,753	-
Grant	-	442,144,520	1,858,382,124	68,624,610	442,451,770	511,076,380	-
Greene	-	50,232,449	785,876,687	65,408,900	59,097,770	124,506,670	-
Hamilton	3,836,300	682,143,775	18,634,628,083	366,280,880	967,738,888	1,334,019,768	-
Hancock	513,900	95,284,720	2,705,041,890	80,603,070	237,146,680	317,749,750	-
Harrison	-	71,614,020	1,456,087,380	47,135,980	126,855,970	173,991,950	2,400
Hendricks	106,600	346,340,617	7,052,299,249	179,711,461	563,110,826	742,822,287	-
Henry	-	105,736,380	1,292,059,014	82,274,410	126,545,930	208,820,340	2,150
Howard	159,800	239,700,260	2,554,876,759	99,398,605	1,126,776,366	1,226,174,971	-
Huntington	-	168,855,060	1,159,003,001	79,976,950	160,135,518	240,112,468	-
Jackson	-	102,426,540	1,477,027,834	68,185,120	361,227,795	429,412,915	-
Jasper	-	62,236,730	2,030,882,184	435,530,590	201,319,530	636,850,120	-
Jay	-	39,003,569	669,076,439	29,864,470	157,425,720	187,290,190	-
Jefferson	-	100,508,250	995,087,457	143,258,910	136,099,650	279,358,560	-
Jennings	-	39,459,900	748,618,858	30,615,220	105,641,614	136,256,834	-
Johnson	274,800	316,872,727	5,578,930,740	171,022,230	417,777,543	588,799,773	-
Knox	-	105,026,565	1,324,763,474	301,580,370	232,849,902	534,430,272	-
Kosciusko	171,900	321,412,605	4,889,212,235	108,230,220	571,504,160	679,734,380	-
Lagrange	-	68,677,066	1,857,949,049	48,914,895	116,665,914	165,580,809	-
Lake	2,400,700	1,420,612,685	18,830,889,871	851,505,921	2,594,412,620	3,445,918,541	-
Laporte	Data Not Available	-	-	-	-	-	-
Lawrence	-	114,471,100	1,121,348,126	81,852,060	156,681,240	238,533,300	-
Madison	-	375,760,500	3,195,761,910	97,675,730	594,734,876	692,410,606	-
Marion	1,232,700	3,493,922,920	33,602,712,520	975,904,600	5,608,960,630	6,584,865,230	24,960
Marshall	-	211,383,000	2,359,288,469	65,858,070	248,856,390	314,714,460	-
Martin	-	16,816,090	262,542,797	21,194,125	46,038,582	67,232,707	-
Miami	-	41,006,900	897,524,083	26,104,636	82,706,376	108,811,012	-
Monroe	448,600	454,725,976	6,091,811,267	139,335,447	493,050,850	632,386,297	-
Montgomery	51,200	146,335,580	1,526,692,290	44,057,670	524,798,797	568,856,467	-
Morgan	79,800	148,672,660	2,766,825,390	115,674,850	177,869,750	293,544,600	-
Newton	-	11,887,300	691,320,171	29,096,080	92,238,270	121,334,350	-
Noble	-	137,053,537	1,672,426,676	52,692,130	322,533,050	375,225,180	-
Ohio	47,600	11,041,150	243,174,855	8,108,040	14,964,840	23,072,880	-
Orange	-	27,170,600	683,522,578	32,289,980	78,527,290	110,817,270	-
Owen	-	29,131,000	584,932,155	30,744,320	39,092,870	69,837,190	-
Parke	77,400	27,072,600	677,584,406	52,986,370	34,099,430	87,085,800	-
Perry	-	35,691,100	509,151,677	17,227,740	117,199,730	134,427,470	-
Pike	-	24,882,900	407,877,272	214,677,690	63,785,460	278,663,150	-
Porter	2,667,750	501,367,390	8,310,449,662	381,169,700	962,027,450	1,343,197,150	-
Posey	-	32,162,500	1,238,323,887	105,324,060	681,841,670	787,165,730	-
Pulaski	88,250	19,428,540	642,629,476	23,802,920	73,881,235	97,684,155	-
Putnam	-	134,095,489	1,415,752,561	90,417,730	202,074,770	292,492,500	-
Randolph	-	50,121,300	870,707,741	42,701,360	143,250,195	185,951,555	180
Ripley	-	52,739,350	1,105,659,082	39,406,770	112,177,631	151,584,401	-
Rush	-	24,044,570	778,642,358	25,438,427	84,639,480	110,077,907	-
St Joseph	826,600	962,206,884	8,379,817,866	278,042,760	1,283,419,786	1,561,462,546	-
Scott	115,600	42,288,700	634,967,749	22,646,290	106,215,349	128,861,639	-
Shelby	-	64,316,400	1,912,440,192	92,684,410	403,070,448	495,754,858	-
Spencer	-	80,342,860	935,904,041	379,348,070	416,976,050	796,324,120	-
Starke	-	22,513,000	910,776,801	31,760,670	48,369,820	80,130,490	-
Steuben	-	106,816,501	2,738,751,424	49,522,490	187,437,420	236,959,910	-
Sullivan	-	25,510,700	598,073,778	181,638,870	161,140,410	342,779,280	-
Switzerland	-	12,626,775	449,261,704	19,326,830	27,112,530	46,439,360	-
Tiptecance	56,300	540,493,993	6,044,793,146	165,386,050	1,300,921,356	1,466,307,406	-
Tipton	-	52,862,597	731,975,514	30,337,210	83,055,290	113,392,500	9,060
Union	-	8,438,600	279,990,999	11,182,030	12,522,830	23,704,860	-
Vanderburgh	-	918,265,132	6,539,397,430	230,159,420	1,009,940,811	1,240,100,231	370
Vermillion	55,850	34,454,300	473,477,820	190,598,360	154,870,753	345,469,113	-
Vigo	-	368,613,200	3,106,421,819	367,183,420	766,258,845	1,133,442,265	-
Wabash	-	113,597,020	1,040,066,492	44,435,480	169,005,530	213,441,010	-
Warren	-	10,521,600	503,563,689	9,076,380	46,877,330	55,953,710	-
Warrick	109,900	157,526,990	2,388,559,847	152,235,038	447,528,400	599,763,438	-
Washington	-	30,239,900	796,499,697	36,816,330	69,429,877	106,246,207	-
Wayne	286,200	398,584,120	2,021,347,416	68,489,217	360,322,960	428,812,177	2,000
Wells	-	67,313,800	1,088,605,546	63,806,540	216,626,036	280,432,576	-
White	-	36,427,800	1,523,765,749	634,687,770	171,041,220	805,728,990	-
Whitley	-	55,561,900	1,255,360,843	43,384,103	327,296,320	370,680,423	-
Totals	\$ 19,526,490	\$ 19,431,380,411	\$ 247,143,734,562	\$ 11,878,451,867	\$ 35,362,475,853	\$ 47,240,927,720	73,600

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2012 by County

County	Coal or Oil Shale System Deductions	Urban Dev Econ Revital Deduction	Enterprise Zone Investment Deduction (Within Enterprise Zone)	Qualified Certified Technology Park Deduction	Tax Exempt Property	Net Value Of Railroads, Utilities And Business Personal Property	Total Net Value of Taxable Property
Adams	\$ -	\$ 20,908,980	\$ -	\$ -	2,637,920	\$ 179,786,440	\$ 1,356,863,284
Allen	-	135,744,860	40,452,499	-	112,835,997	1,805,691,274	13,210,689,109
Bartholomew	-	119,082,470	-	-	6,193,310	664,897,440	4,100,138,482
Benton	-	439,666,876	-	-	313,180	140,862,484	764,419,391
Blackford	-	7,669,070	-	-	2,398,330	94,867,290	426,632,009
Boone	-	65,455,540	-	-	9,262,660	256,631,623	3,959,399,963
Brown	-	-	-	-	768,720	33,565,790	1,235,513,963
Carroll	-	5,324,770	-	-	-	113,429,013	1,072,723,257
Cass	-	26,009,339	-	-	2,431,700	191,939,521	1,249,501,007
Clark	-	36,278,566	-	-	6,709,920	520,671,524	4,624,952,122
Clay	-	6,032,280	-	-	3,841,250	95,146,790	846,770,964
Clinton	-	43,487,680	-	-	8,055,030	224,110,631	1,390,300,452
Crawford	-	-	-	-	167,130	49,858,660	295,257,261
Davies	-	33,158,900	-	-	921,910	195,372,230	1,211,111,122
Dearborn	-	47,279,518	-	-	1,793,020	331,806,212	2,395,647,781
Decatur	-	133,780,223	-	-	1,972,170	239,365,587	1,422,893,513
Dekalb	-	13,772,880	-	-	331,110	569,550,727	2,252,999,874
Delaware	-	12,823,415	-	-	12,859,050	448,455,750	3,462,019,366
Dubois	-	-	-	-	35,530,150	303,114,230	2,142,014,623
Elkhart	-	26,332,310	4,185,080	-	79,887,550	1,047,109,514	8,092,527,250
Fayette	-	3,289,890	4,888,980	-	7,476,370	75,695,810	676,107,703
Floyd	-	11,495,560	1,809,846	-	5,935,520	331,035,554	3,172,280,567
Fountain	-	703,760	-	-	233,070	99,178,010	766,458,278
Franklin	-	-	-	-	991,960	99,507,810	1,000,814,425
Fulton	-	1,384,720	-	-	1,031,300	132,404,780	992,635,271
Gibson	-	79,212,700	-	-	5,619,270	861,346,783	2,217,291,683
Grant	-	99,646,310	403,060	-	47,412,400	363,614,610	2,221,996,734
Greene	-	2,373,790	-	-	126,720	122,006,160	907,882,847
Hamilton	-	37,980,140	-	-	100,779,509	1,195,260,119	19,829,888,202
Hancock	-	30,896,810	-	-	3,095,400	283,757,540	2,988,799,430
Harrison	-	6,942,620	-	-	2,550,850	164,496,080	1,620,583,460
Hendricks	-	49,053,740	-	-	26,810,136	666,958,411	7,719,257,660
Henry	-	24,686,620	-	-	4,334,690	179,796,880	1,471,855,894
Howard	-	113,150,280	-	-	28,566,290	1,084,458,401	3,639,335,160
Huntington	-	16,068,800	-	-	16,683,910	207,359,758	1,366,362,759
Jackson	-	63,216,810	-	-	14,442,090	351,754,015	1,628,781,849
Jasper	-	9,486,390	-	-	1,696,420	625,667,310	2,656,549,494
Jay	-	17,565,380	-	-	1,840,490	167,884,320	836,960,759
Jefferson	-	17,725,540	-	-	-	261,633,020	1,256,720,477
Jennings	-	10,947,020	-	-	3,642,950	121,666,864	870,285,722
Johnson	-	32,932,890	-	-	17,691,860	538,175,023	6,117,105,763
Knox	-	47,475,745	3,061,964	-	5,423,240	478,469,323	1,803,232,797
Kosciusko	-	103,853,010	-	-	12,596,150	563,285,220	5,452,497,455
Lagrange	-	1,921,025	-	-	4,576,620	159,083,164	2,017,032,213
Lake	-	103,831,660	78,985,685	-	187,223,650	3,075,877,546	21,906,767,417
Laporte	Data Not Available	-	-	-	-	-	-
Lawrence	-	43,248,930	4,238,520	-	-	191,045,850	1,312,393,976
Madison	-	181,338,140	-	-	51,759,425	459,313,041	3,655,074,951
Marion	23,792,703	288,072,320	-	-	764,189,870	5,508,785,377	39,111,497,897
Marshall	-	15,872,080	-	-	21,461,285	277,381,095	2,636,669,564
Martin	-	-	-	-	-	67,232,707	329,775,504
Miami	-	2,902,300	544,588	-	-	105,364,124	1,002,888,207
Monroe	-	63,772,973	33,574,730	-	464,170	534,574,424	6,626,385,691
Montgomery	-	114,706,136	-	-	290,700	453,859,631	1,980,551,921
Morgan	-	21,663,470	-	-	8,744,930	263,136,200	3,029,961,590
Newton	-	15,435,565	-	-	429,540	105,469,245	796,789,416
Noble	-	34,446,523	-	-	6,771,269	334,007,388	2,006,434,064
Ohio	-	-	-	-	149,930	22,922,950	266,097,805
Orange	-	2,062,520	-	-	349,590	108,405,160	791,927,738
Owen	-	2,296,030	-	-	280,930	67,260,230	652,192,385
Parke	-	127,630	-	-	504,640	86,453,530	764,037,936
Perry	-	22,963,200	-	-	1,759,320	109,704,950	618,856,627
Pike	-	-	-	-	552,330	278,110,820	685,988,092
Porter	-	147,917,090	-	-	27,326,570	1,167,953,490	9,478,403,172
Posey	-	1,306,197	-	-	4,000	785,855,533	2,024,179,420
Pulaski	-	5,681,610	-	-	1,266,560	90,735,985	733,365,461
Putnam	-	29,829,510	-	-	13,612,430	249,050,560	1,664,803,121
Randolph	-	38,380,940	-	-	2,841,385	144,729,050	1,015,436,791
Ripley	-	3,412,891	-	-	1,062,020	147,109,490	1,252,768,572
Rush	-	8,648,230	-	-	1,453,320	99,976,357	878,618,715
St Joseph	-	50,750,190	-	-	298,298,187	1,212,414,169	9,592,232,035
Scott	-	20,837,530	-	-	589,320	107,434,789	742,402,538
Shelby	-	69,199,880	-	-	2,490,470	424,064,508	2,336,504,700
Spencer	-	2,284,550	-	-	5,156,780	788,882,790	1,724,786,831
Starke	-	2,655,297	-	-	520,920	76,954,273	987,731,074
Steuben	-	11,509,330	-	-	18,921,705	206,528,875	2,945,280,299
Sullivan	-	-	-	-	-	342,779,280	940,853,058
Switzerland	-	-	-	-	62,420	46,376,940	495,638,644
Tippecanoe	113,020	292,101,371	112,240	-	13,669,490	1,160,311,285	7,205,104,431
Tipton	-	-	-	-	4,194,470	109,188,970	841,164,484
Union	-	-	-	-	125,550	23,579,310	303,570,309
Vanderburgh	-	56,328,320	12,860,418	-	145,439,190	1,025,471,933	7,564,869,363
Vermillion	-	8,600,046	-	-	2,397,120	334,471,947	807,949,767
Vigo	-	205,445,410	-	-	42,892,101	885,104,754	3,991,526,573
Wabash	-	5,575,790	-	-	-	207,865,220	1,247,931,712
Warren	-	4,703,260	-	-	1,057,290	50,193,160	553,756,849
Warrick	-	48,505,180	-	-	17,083,240	534,175,018	2,922,734,865
Washington	-	7,186,073	-	-	199,860	98,860,274	895,359,971
Wayne	-	18,126,829	2,581,160	-	46,919,140	361,183,048	2,382,530,464
Wells	-	82,743,640	-	-	2,341,107	195,347,829	1,283,953,375
White	-	592,021,500	-	-	1,156,470	212,551,020	1,736,316,769
Whitley	-	139,230,800	-	-	5,822,630	225,626,993	1,480,987,836
Totals	\$ 23,905,723	\$ 4,720,538,168	\$ 187,698,770	\$ -	\$ 2,304,302,646	\$ 40,004,408,813	\$ 287,148,143,375

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County

continued

County	County General Fund	Property Reassessment Fund	County Debt Service Fund	Cumulative Bridge Fund	County Health Fund	Cumulative Capital Development
Adams	\$ 5,852,510	\$ 108,549	\$ -	\$ 638,218	\$ 306,031	\$ 409,349
Allen	50,944,809	463,873	4,012,498	1,495,989	2,052,636	2,249,782
Bartholomew	12,072,112	144,999	1,922,169	1,397,941	992,687	-
Benton	2,105,168	78,811	-	307,667	37,890	102,303
Blackford	2,179,397	56,745	257,113	143,623	158,494	74,355
Boone	5,380,784	187,781	-	682,841	389,219	474,574
Brown	2,530,651	91,484	426,514	255,909	362,228	144,644
Carroll	2,569,356	180,217	-	468,162	145,986	203,374
Cass	6,215,556	146,572	1,139,366	393,911	436,280	214,132
Clark	5,700,194	266,503	5,267,127	296,114	99,938	666,256
Clay	2,525,850	359,998	-	201,767	45,209	76,186
Clinton	5,307,819	141,962	-	331,246	122,245	205,057
Crawford	2,029,060	129,106	-	-	68,651	50,720
Davies	7,544,714	200,453	-	973,477	191,923	258,030
Dearborn	6,198,778	223,631	-	775,721	426,297	328,459
Decatur	3,229,070	158,702	1,040,521	630,968	319,963	209,896
Dekalb	6,017,494	459,302	182,028	414,854	260,342	421,203
Delaware	14,068,274	286,895	1,408,392	1,484,028	346,882	-
Dubois	4,484,577	277,587	-	717,615	472,926	581,905
Elkhart	21,123,475	260,276	-	2,260,294	1,671,248	952,063
Fayette	3,721,683	157,619	464,622	252,896	159,383	134,682
Floyd	5,667,144	216,542	-	378,949	353,306	-
Fountain	2,367,814	167,428	-	368,776	195,574	122,685
Franklin	1,871,394	169,764	518,278	458,362	149,791	151,789
Fulton	3,189,662	107,806	359,022	227,480	109,784	260,118
Gibson	8,677,413	128,944	-	1,129,626	245,176	-
Grant	10,089,875	425,916	169,578	652,677	333,240	366,761
Greene	4,120,613	155,322	-	286,557	153,661	147,847
Hamilton	29,433,168	314,351	9,215,444	2,481,717	1,009,232	2,481,717
Hancock	5,697,437	285,372	2,856,228	1,156,510	220,288	771,006
Harrison	2,896,735	255,975	-	575,135	503,850	270,556
Hendricks	12,237,481	256,119	2,786,073	3,342,038	812,084	1,211,879
Henry	5,926,052	183,293	1,743,868	294,302	392,402	202,655
Howard	11,907,391	237,310	-	813,137	261,739	715,421
Huntington	5,380,464	135,912	-	488,808	153,796	-
Jackson	5,070,607	114,840	1,257,935	353,352	296,616	291,516
Jasper	4,548,774	-	-	249,706	200,795	520,007
Jay	3,314,676	89,159	652,508	473,412	97,050	362,160
Jefferson	5,419,936	179,484	-	682,510	225,535	159,410
Jennings	3,104,328	180,692	677,012	348,975	223,344	-
Johnson	9,756,790	460,782	1,494,862	1,226,966	182,170	948,354
Knox	6,314,326	237,119	-	379,722	129,338	-
Kosciusko	7,845,081	326,440	-	531,781	658,144	700,266
Lagrange	3,910,111	157,696	1,221,672	252,694	258,394	328,693
Lake	84,950,301	1,396,195	7,284,035	1,776,975	1,356,538	1,595,651
Laporte	Data Not Available	-	-	-	-	-
Lawrence	4,776,149	296,092	433,866	803,679	96,693	155,902
Madison	15,919,389	165,396	-	821,468	642,289	-
Marion	116,975,865	1,651,195	6,960,922	-	-	4,144,177
Marshall	5,885,433	272,289	-	654,492	292,273	424,670
Martin	1,192,318	201,972	-	100,823	32,524	53,339
Miami	4,626,271	246,974	-	268,738	94,626	-
Monroe	14,300,725	481,215	1,628,728	1,314,087	505,893	1,949,538
Montgomery	5,247,263	165,020	1,110,640	298,519	196,541	574,788
Morgan	5,138,567	468,473	-	292,796	319,147	494,825
Newton	3,845,574	144,052	-	219,210	177,717	129,960
Noble	6,004,477	130,613	339,594	-	222,043	464,610
Ohio	702,603	70,500	-	112,001	69,968	37,511
Orange	1,499,402	306,970	-	412,601	53,879	137,534
Owen	1,704,647	181,099	-	273,259	41,891	90,227
Parke	2,356,625	104,102	-	248,185	39,227	150,872
Perry	2,427,737	106,114	-	269,920	123,112	162,261
Pike	4,037,671	216,883	-	290,529	133,778	112,158
Porter	29,306,901	344,491	2,873,555	420,110	1,008,265	1,588,017
Posey	6,453,319	109,803	-	1,760,696	302,439	379,494
Pulaski	3,225,086	51,355	258,242	177,541	145,995	136,457
Putnam	3,266,447	168,044	-	859,423	193,650	-
Randolph	3,842,315	184,358	1,101,585	319,432	173,406	171,581
Ripley	2,191,815	147,707	-	500,700	235,329	224,063
Rush	3,669,585	140,980	-	169,668	125,407	142,620
St Joseph	34,327,683	800,330	4,925,391	2,090,953	612,866	1,384,355
Scott	2,751,532	182,968	455,188	63,752	241,620	117,941
Shelby	5,237,011	123,990	561,108	491,758	374,072	321,534
Spencer	5,769,032	130,169	-	246,918	216,054	201,292
Starke	3,379,726	235,027	-	61,185	100,032	117,513
Steuben	4,576,294	207,350	1,042,589	175,225	219,031	957,897
Sullivan	5,032,869	180,789	-	321,402	92,221	-
Switzerland	1,426,818	104,884	-	233,021	113,294	77,674
Tippecanoe	20,867,824	286,458	1,021,284	2,179,570	-	1,133,376
Tipton	2,725,898	80,336	-	282,750	95,300	126,017
Union	1,193,688	55,676	-	101,442	138,753	51,304
Vanderburgh	34,424,076	345,349	2,508,664	1,804,935	2,886,592	1,159,850
Vermillion	5,598,913	99,412	-	288,139	128,925	155,331
Vigo	19,569,716	556,220	477,230	882,052	1,020,285	520,016
Wabash	3,380,510	106,630	-	316,374	268,332	226,148
Warren	2,271,851	89,081	-	252,858	97,934	159,904
Warrick	10,482,397	414,761	848,878	226,736	431,352	547,485
Washington	3,410,286	343,294	225,668	304,957	145,508	132,438
Wayne	12,687,253	304,892	-	912,603	908,455	369,189
Wells	3,267,527	165,477	-	-	222,757	-
White	4,250,835	102,265	281,230	855,621	148,285	-
Whitley	3,899,922	118,812	497,446	442,609	280,711	211,512
Totals	\$ 854,626,748	\$ 21,953,394	\$ 73,908,673	\$ 56,176,146	\$ 31,556,966	\$ 39,060,842

State of Indiana

Property Taxes Charged Payable 2012 by Fund and County

continued

County		Other County Funds	Township General Fund	Township Debt Service Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds
Adams	\$	563,672	\$ 251,252	\$ -	\$ 136,769	\$ 151,432	\$ 68,567
Allen		-	826,632	196,423	3,217,730	917,628	1,132,383
Bartholomew		-	468,886	146,825	526,117	425,538	896,502
Benton		366,017	99,698	-	37,384	127,777	40,127
Blackford		94,314	63,496	3,928	160,854	58,329	9,954
Boone		471,160	160,032	-	165,345	696,230	8,272
Brown		-	58,956	-	44,839	47,600	161,130
Carroll		128,416	141,818	24,624	115,778	176,408	109,824
Cass		242,759	188,985	-	205,348	410,945	212,725
Clark		932,759	321,192	-	459,380	70,054	37,463
Clay		41,860	134,020	-	79,357	214,209	32,482
Clinton		219,516	246,231	49,843	251,119	206,277	298,346
Crawford		342,233	55,471	-	31,131	-	-
Davless		95,962	189,650	-	140,533	120,609	35,928
Dearborn		987,705	119,066	-	94,086	535,610	12,047
Decatur		492,743	168,976	-	41,193	286,205	88,491
Dekalb		-	189,369	19,706	65,819	244,688	43,625
Delaware		-	392,066	169,526	1,340,889	725,230	278,484
Dubois		108,979	147,432	-	63,432	240,846	48,559
Elkhart		3,246,909	955,777	788,720	1,143,955	548,750	4,039,579
Fayette		87,631	59,112	-	91,283	66,895	-
Floyd		936,892	122,954	-	170,767	73,394	33,672
Fountain		-	79,794	19,332	100,068	89,079	33,385
Franklin		218,696	101,259	-	68,955	80,206	7,460
Fulton		-	99,241	-	44,747	341,864	69,599
Gibson		272,418	309,164	-	128,171	242,264	41,878
Grant		-	296,056	16,187	314,443	391,165	91,459
Greene		-	131,422	109,536	161,425	247,993	92,105
Hamilton		3,060,785	656,921	4,779,766	500,236	2,330,988	395,758
Hancock		-	175,139	1,154,656	129,725	2,743,073	571,812
Harrison		1,364,122	120,010	-	82,786	130,605	159,597
Hendricks		262,366	607,755	4,682,267	268,466	2,185,264	1,948,682
Henry		118,753	272,025	-	108,540	230,030	79,529
Howard		2,941,949	894,741	-	862,275	394,365	162,978
Huntington		244,404	84,810	39,924	23,555	231,888	113,085
Jackson		97,172	209,457	-	129,117	23,642	49,183
Jasper		1,547,150	231,688	-	78,849	281,441	190,193
Jay		194,888	66,964	-	133,431	105,609	6,435
Jefferson		525,462	211,985	-	142,606	190,435	11,836
Jennings		77,550	76,292	8,908	121,257	80,203	65,836
Johnson		251,823	104,757	-	182,802	56,637	-
Knox		368,115	274,217	94,961	249,107	246,189	10,120
Kosciusko		131,629	386,318	61,175	276,107	581,913	2,332,690
Lagrange		336,292	166,639	-	77,654	294,829	191,765
Lake		8,177,713	3,087,132	-	8,450,228	1,155,959	2,460,426
Laporte		Data Not Available	-	-	-	-	-
Lawrence		106,352	150,613	-	165,736	198,957	117,084
Madison		-	273,217	340,805	454,470	411,594	550,155
Marion		-	3,472,115	2,084,822	2,410,506	31,631,307	664,165
Marshall		-	180,259	30,029	59,481	624,562	595,034
Martin		47,159	60,326	-	81,318	38,468	13,057
Miami		368,096	155,123	7,287	126,433	146,299	6,427
Monroe		487,384	691,783	557,605	784,824	1,935,037	506,431
Montgomery		-	96,319	7,792	300,633	316,856	228,722
Morgan		-	522,988	467,170	154,594	1,291,787	406,581
Newton		890,150	301,278	-	55,976	306,654	68,823
Noble		100,759	426,278	232,813	156,775	344,714	147,273
Ohio		-	28,797	-	12,631	27,217	-
Orange		11,343	92,013	-	55,660	-	4,184
Owen		304,839	66,842	-	59,461	74,230	16,527
Parke		24,894	74,443	100,401	27,580	131,561	34,979
Perry		-	58,154	-	62,512	30,247	-
Pike		189,857	156,819	-	87,525	35,452	4,876
Porter		-	1,077,217	179,460	979,341	2,375,956	972,137
Posey		342,893	229,700	-	164,812	678,206	460,634
Pulaski		149,663	114,827	-	40,699	212,871	39,448
Putnam		123,232	108,826	9,298	89,981	106,820	75,755
Randolph		-	124,544	-	135,001	181,528	17,775
Ripley		134,796	125,993	-	71,437	108,482	65,206
Rush		-	71,869	11,141	75,212	215,045	41,450
St Joseph		1,124,789	687,973	300,360	1,115,528	1,750,516	7,702,640
Scott		179,143	100,319	-	101,132	137,013	-
Shelby		-	146,382	236,756	100,677	312,294	77,390
Spencer		65,755	224,646	70,589	100,198	207,274	185,231
Starke		-	207,267	50,697	27,820	546,154	82,388
Steuben		315,405	220,878	-	160,184	831,913	34,843
Sullivan		91,307	216,643	-	135,038	197,529	290,171
Switzerland		41,558	86,270	-	42,971	44,610	-
Tippecanoe		-	336,683	217,450	332,493	682,695	610,612
Tipton		-	60,353	27,249	61,365	278,859	84,162
Union		58,591	28,706	-	6,057	81,788	-
Vanderburgh		110,929	467,378	375,602	1,491,072	996,556	510,500
Vermillion		-	211,394	-	208,593	247,219	46,549
Vigo		1,043,323	320,449	-	777,496	225,520	103,155
Wabash		-	153,004	84,060	153,124	386,949	92,681
Warren		29,878	74,160	-	49,323	56,423	7,648
Warrick		685,939	307,631	-	203,518	614,995	179,683
Washington		130,696	175,801	-	44,150	250,926	98,729
Wayne		248,892	489,125	5,621	272,374	909,389	90,344
Wells		81,465	88,602	48,868	120,367	122,663	60,286
White		594,844	164,323	-	79,805	287,558	126,090
Whitley		39,169	276,519	252,586	89,544	312,748	223,310
Totals	\$	37,673,914	\$ 27,709,708	\$ 18,064,766	\$ 33,503,086	\$ 69,905,734	\$ 32,317,103

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County

continued

County	School Debt Service Fund	School Pension Debt	School Capital Projects Fund	School Transporation Fund	School Bus Replacement Fund	Other School Funds
Adams	\$ 5,983,892	\$ 599,620	\$ 4,169,714	\$ 2,328,227	\$ 414,059	-
Allen	37,067,419	4,563,285	32,121,738	24,680,799	3,226,645	8,717,386
Bartholomew	8,589,092	1,573,670	9,740,600	4,715,181	1,005,583	8,831,413
Benton	2,647,020	131,732	1,491,285	1,371,796	308,719	-
Blackford	1,732,128	349,305	671,374	439,886	73,801	-
Boone	22,955,909	875,221	7,358,533	5,678,039	1,060,197	3,430,154
Brown	2,395,897	186,677	1,761,689	2,242,599	4,945	123,627
Carroll	3,286,345	339,303	2,547,178	1,706,476	321,305	-
Cass	5,723,301	881,563	3,543,091	2,259,153	257,410	-
Clark	18,970,506	2,082,083	10,103,781	6,322,713	1,317,332	-
Clay	3,818,154	374,709	2,492,485	1,995,317	202,253	-
Clinton	6,515,524	552,187	3,465,528	2,143,941	257,318	-
Crawford	974,953	373,740	800,506	983,150	0	-
Davless	4,238,214	1,229,097	2,068,714	1,925,442	30,101	-
Dearborn	11,234,219	1,211,398	5,372,675	4,242,920	818,924	-
Decatur	2,912,606	530,722	3,053,395	1,816,441	319,003	-
Dekalb	9,426,169	282,262	6,387,904	4,024,739	718,487	-
Delaware	11,863,411	1,794,689	8,558,166	5,512,425	1,048,351	-
Dubois	8,566,065	1,993,719	5,642,366	3,618,286	608,763	639,881
Elkhart	45,085,092	4,063,396	21,629,306	14,309,239	2,170,151	-
Fayette	1,687,344	177,615	2,443,090	1,957,295	226,430	-
Floyd	13,947,043	2,376,268	7,402,333	4,889,300	1,002,933	-
Fountain	3,069,854	116,097	1,924,011	1,248,107	362,595	-
Franklin	2,424,169	11,778	2,641,848	2,650,934	193,599	-
Fulton	2,802,692	40,948	2,402,929	1,154,902	359,039	-
Gibson	6,552,458	1,030,355	4,242,158	4,372,276	241,781	-
Grant	5,807,860	1,967,287	5,281,509	3,845,201	369,041	-
Greene	3,812,349	930,752	2,381,219	2,263,303	165,888	-
Hamilton	87,028,260	1,991,657	35,422,265	24,836,712	4,470,282	33,415,791
Hancock	28,801,496	1,582,254	7,186,275	4,327,997	91,658	-
Harrison	4,409,346	1,055,031	3,258,319	2,521,982	248,030	-
Hendricks	62,555,253	2,499,572	14,876,192	12,191,966	1,960,363	-
Henry	4,725,453	1,116,785	4,068,496	3,244,455	388,052	-
Howard	12,602,090	1,192,029	10,922,517	5,681,099	789,937	-
Huntington	4,204,941	569,879	2,298,590	2,909,004	153,796	-
Jackson	5,553,525	628,030	4,982,239	2,237,876	551,491	-
Jasper	3,394,152	1,284,894	5,910,597	2,420,129	557,847	4,347,213
Jay	3,540,336	910,530	2,276,325	1,978,864	0	-
Jefferson	3,260,275	1,559,771	2,534,770	2,379,800	0	-
Jennings	2,784,822	324,935	2,739,843	3,031,431	141,141	-
Johnson	38,324,600	2,252,569	14,906,641	8,643,014	146,930	-
Knox	6,086,177	643,377	3,104,727	3,435,591	48,383	-
Kosciusko	15,189,338	1,461,551	11,246,537	5,963,956	1,236,366	-
Lagrange	4,219,864	449,827	4,786,734	3,263,553	354,893	-
Lake	132,820,530	5,772,923	38,030,875	34,122,488	2,268,831	4,775,257
Laporte	Data Not Available	-	-	-	-	-
Lawrence	5,566,880	1,006,495	2,724,279	3,806,531	252,572	-
Madison	23,048,690	4,221,166	6,932,405	5,972,276	729,360	-
Marion	121,098,685	31,852,901	98,918,997	72,216,528	16,680,616	17,958,594
Marshall	7,432,294	906,591	5,971,311	3,083,669	549,706	-
Martin	691,202	414,356	759,441	1,133,005	-	-
Miami	3,714,128	420,171	2,951,402	1,560,716	514,674	-
Monroe	15,007,398	1,079,491	13,362,555	5,896,963	1,478,759	7,243,632
Montgomery	9,914,205	1,273,691	4,665,849	4,203,975	241,577	-
Morgan	6,766,064	1,316,159	6,322,686	5,290,614	990,119	-
Newton	2,902,160	372,201	1,973,279	1,781,965	204,914	-
Noble	6,917,160	695,993	5,137,067	4,114,583	363,691	-
Ohio	-	-	602,573	336,270	118,386	-
Orange	2,285,012	449,050	1,601,005	1,531,150	115,648	-
Owen	4,436,306	304,316	1,879,851	2,321,928	12,054	-
Parke	2,556,259	117,568	1,817,006	1,281,795	172,703	-
Perry	2,791,983	540,090	1,486,102	1,133,648	111,510	105,023
Pike	1,399,267	544,572	1,870,869	2,413,414	175,668	-
Porter	37,605,856	4,794,682	20,651,329	13,666,070	2,576,771	-
Posey	2,877,134	827,988	6,698,651	2,668,403	295,044	-
Pulaski	1,460,420	363,690	1,480,385	1,169,612	380,038	-
Putnam	7,374,420	747,454	4,359,621	3,007,489	531,109	-
Randolph	2,469,992	504,826	2,695,718	2,322,326	466,223	-
Ripley	4,237,291	151,391	3,393,328	2,867,824	640,778	-
Rush	2,384,902	-	2,185,461	1,742,279	310,501	-
St Joseph	41,909,201	4,257,992	20,055,509	18,419,490	2,524,061	625,516
Scott	3,520,001	328,779	2,231,594	1,622,501	218,062	-
Shelby	8,661,422	434,269	5,310,192	3,646,812	704,059	-
Spencer	3,194,345	1,095,683	3,110,699	2,084,918	480,254	-
Starke	3,984,748	414,696	2,143,263	1,789,738	290,401	-
Steuben	6,993,202	844,486	5,222,530	3,679,918	462,344	-
Sullivan	2,711,543	662,699	2,474,394	2,495,404	135,301	-
Switzerland	-	-	1,675,670	1,086,934	159,800	-
Tippecanoe	33,119,260	16,247	18,141,699	9,177,538	2,674,667	4,045,523
Tipton	2,380,103	307,858	1,801,926	1,633,983	171,124	-
Union	1,666,208	107,855	1,201,267	629,346	37,603	-
Vanderburgh	8,664,415	5,069,455	15,838,299	12,732,282	462,637	325,800
Vermillion	2,844,432	-	2,364,351	971,900	290,025	-
Vigo	7,168,322	-	11,489,721	4,917,113	1,566,630	-
Wabash	2,703,363	342,705	3,334,051	1,877,158	373,152	-
Warren	1,337,091	13,330	1,332,563	991,860	304,469	-
Warrick	7,349,567	1,844,305	7,156,012	5,671,167	517,069	-
Washington	3,550,950	497,895	2,449,070	2,033,416	333,585	-
Wayne	5,177,627	1,849,456	5,240,157	4,178,609	594,028	-
Wells	4,076,097	370,788	3,127,952	2,342,992	583,012	219,015
White	4,974,952	704,902	3,701,231	2,041,406	452,794	-
Whitley	4,893,223	777,743	3,351,203	1,985,782	344,695	-
Totals	\$ 1,109,407,921	\$ 128,791,078	\$ 653,445,594	\$ 469,221,303	\$ 72,084,843	\$ 94,803,825

State of Indiana

Property Taxes Charged Payable 2012 by Fund and County

continued

County	Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams	\$ 745,789	\$ 109,265	\$ -	\$ -	\$ 3,117,712	\$ -
Allen	17,708,337	5,972,360	-	-	50,968,447	670,301
Bartholomew	2,226,226	19,936	-	-	19,137,397	1,132,048
Benton	480,854	96,466	-	-	1,440,922	-
Blackford	315,028	-	11,357	-	1,746,774	163,388
Boone	1,296,536	1,213,430	67,848	-	4,982,247	1,475,965
Brown	242,310	160,716	-	-	246,059	-
Carroll	569,253	112,590	-	-	1,689,738	-
Cass	1,135,832	88,119	-	-	4,880,330	378,226
Clark	2,218,083	489,867	-	-	24,873,373	-
Clay	258,967	108,258	-	-	1,500,837	360,371
Clinton	1,412,579	142,160	-	-	4,833,289	-
Crawford	134,229	-	-	-	176,017	-
Daviess	221,323	-	-	-	2,328,647	58,223
Dearborn	1,798,615	96,635	-	-	8,300,398	-
Decatur	517,218	233,717	-	-	3,571,019	232,928
Dekalb	1,526,604	-	-	-	3,223,886	147,562
Delaware	2,972,609	-	-	-	15,349,098	39,752
Dubois	1,350,348	288,689	-	-	4,922,416	21,159
Elkhart	6,930,497	445,499	-	-	34,191,980	982,705
Fayette	652,824	-	-	-	4,975,590	-
Floyd	1,837,762	-	-	-	12,277,984	-
Fountain	350,534	87,155	-	-	1,009,616	26,723
Franklin	640,771	-	53,473	-	960,103	-
Fulton	1,134,953	400,079	-	-	1,940,498	55,887
Gibson	1,140,588	-	-	-	2,338,309	16,256
Grant	1,754,491	50,539	-	-	13,379,451	471,151
Greene	478,084	242,117	-	-	1,179,753	103,925
Hamilton	6,842,830	4,634,196	-	-	69,156,569	12,687,101
Hancock	-	-	-	-	5,396,968	375,790
Harrison	1,239,375	-	-	-	741,663	-
Hendricks	2,851,543	1,901,813	109,210	-	10,928,393	6,130,655
Henry	1,091,724	893,819	80,441	-	5,654,576	150,013
Howard	4,434,031	-	-	-	29,708,644	-
Huntington	1,498,787	-	-	-	6,067,425	593,106
Jackson	1,395,723	108,040	-	-	7,282,100	735,562
Jasper	1,340,967	124,158	-	-	1,961,707	199,040
Jay	620,622	146,007	-	-	2,344,999	-
Jefferson	1,023,766	-	-	-	4,642,527	-
Jennings	407,913	-	-	-	1,671,869	83,902
Johnson	3,863,744	379,388	-	-	14,595,698	1,253,124
Knox	1,120,816	-	-	-	3,876,370	234,617
Kosciusko	2,736,291	421,283	-	-	6,719,748	235,691
Lagrange	571,887	533,888	-	-	1,602,153	74,160
Lake	21,581,233	4,559,461	-	-	137,407,672	24,753,649
Laporte	Data Not Available	-	-	-	-	-
Lawrence	1,253,789	385,628	-	-	5,085,841	-
Madison	4,267,039	336,124	-	-	20,555,743	1,720,682
Marion	32,907,858	8,978,409	90,259	-	17,843,479	1,573,956
Marshall	1,935,118	246,771	-	-	5,954,456	102,908
Martin	67,379	-	-	-	511,510	-
Miami	379,655	-	-	-	2,353,218	125,242
Monroe	4,466,663	148,066	481,215	-	19,278,467	1,624,908
Montgomery	983,614	784,214	-	-	4,935,673	-
Morgan	1,096,487	818,727	-	-	4,098,235	613,544
Newton	786,643	607,793	-	-	601,227	-
Noble	1,526,532	742,579	-	-	4,950,610	389,947
Ohio	101,094	-	-	-	-	-
Orange	260,421	289,923	-	-	1,189,388	54,731
Owen	422,778	168,853	54,781	-	642,913	-
Parke	204,348	-	-	-	368,729	-
Perry	585,668	-	-	-	2,025,903	99,724
Pike	520,924	-	-	-	543,242	-
Porter	6,929,524	1,075,772	-	-	29,845,920	2,854,831
Posey	1,545,882	41,176	-	-	2,381,912	-
Pulaski	498,476	266,823	9,438	-	629,751	-
Putnam	541,942	-	-	-	2,046,764	153,278
Randolph	430,498	-	-	-	3,438,706	15,752
Ripley	512,732	125,033	-	-	1,592,507	-
Rush	191,014	-	-	-	2,702,333	98,485
St Joseph	13,161,080	2,866,290	463,522	-	60,938,288	1,825,650
Scott	450,726	-	-	-	1,688,824	-
Shelby	619,951	-	-	-	6,473,802	984,509
Spencer	1,289,402	163,600	-	-	1,112,911	-
Starke	988,165	111,718	-	-	1,304,887	163,468
Steuben	866,353	389,937	-	-	4,093,717	90,607
Sullivan	1,020,818	-	-	-	1,132,677	-
Switzerland	165,242	-	-	-	279,343	-
Tippecanoe	3,930,343	1,410,371	88,354	-	27,326,151	475,948
Tipton	826,197	-	-	-	2,844,980	24,866
Union	268,471	133,507	-	-	447,857	-
Vanderburgh	7,760,567	3,381,809	-	807,985	50,146,146	1,668,098
Vermillion	569,843	112,116	-	-	870,149	5,661
Vigo	4,821,667	-	-	-	20,374,175	-
Wabash	748,251	-	-	-	5,011,374	138,007
Warren	141,696	65,950	-	-	320,907	-
Warrick	2,350,477	665,141	-	-	2,510,335	-
Washington	229,558	86,275	-	-	1,998,973	-
Wayne	2,035,913	303,860	-	-	10,647,261	254,542
Wells	903,195	321,881	-	-	1,896,568	-
White	637,422	163,972	4,941	-	2,959,820	-
Whitley	824,473	240,006	-	-	1,740,416	138,390
Totals	\$ 211,698,381	\$ 49,491,973	\$ 1,514,840	\$ 807,985	\$ 878,997,055	\$ 69,040,716

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County

continued

County	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund	Cumulative Capital Development	Other Municipal Funds
Adams	\$ -	\$ -	\$ 1,055,359	\$ 447,513	\$ 213,745	\$ 11,567
Allen	-	415	747,248	760,533	55,436	45,749,389
Bartholomew	-	-	589,638	92,379	779,954	4,812,333
Benton	-	-	92,138	-	19,921	42,367
Blackford	-	-	207,288	-	56,795	-
Boone	-	-	2,166,632	940,265	1,064,348	5,776,262
Brown	-	-	165,606	-	-	-
Carroll	-	-	62,720	-	14,837	215,711
Cass	-	-	264,456	15,563	4,759	14,977
Clark	17,398	71,738	85,632	-	311,709	8,128,432
Clay	-	-	109,146	-	85,320	229,696
Clinton	4,852	4,852	269,907	-	84,645	39,033
Crawford	-	-	-	-	3,088	1,034
Davless	-	-	426,311	235,233	60,227	76,676
Dearborn	-	94,611	329,095	75,334	59,164	62,507
Decatur	47,528	47,528	-	-	119,367	74,931
Dekalb	-	-	2,370,818	664,427	380,988	2,425,602
Delaware	2,027,792	346,903	822,202	319,098	77,593	730,284
Dubois	78,233	-	724,351	2,258,501	386,725	286,404
Elkhart	-	-	4,029,167	2,041,492	1,320,010	3,519,148
Fayette	-	-	440,590	-	32,775	628,440
Floyd	-	-	-	471,508	-	158,397
Fountain	-	7,472	372,291	82,446	50,652	197,162
Franklin	-	-	211,175	-	51,632	154,983
Fulton	-	-	576,794	-	122,024	206,146
Gibson	-	-	332,054	281,386	115,123	2,408,917
Grant	-	-	1,182,758	9,911	359,556	764,091
Greene	-	-	44,184	26,023	29,021	162,343
Hamilton	-	-	8,170,916	196,282	3,903,915	5,944,986
Hancock	-	-	662,890	583,391	39,298	2,259,832
Harrison	-	-	-	-	-	1,231
Hendricks	-	-	1,478,932	-	586,985	12,309,679
Henry	-	-	7,007	-	144,603	194,885
Howard	40,792	40,792	1,361,987	2,898,522	6,281	897,431
Huntington	70,993	-	593,007	535,293	88,289	215,385
Jackson	-	-	353,239	488,653	284,232	20,771
Jasper	-	-	153,251	-	119,768	72,934
Jay	-	-	759,501	187,504	72,178	216,769
Jefferson	-	-	-	513,907	200,351	68,774
Jennings	-	32,574	220,712	-	60,607	145,891
Johnson	-	-	972,111	2,270,193	1,295,357	5,064,073
Knox	-	16,891	22,150	300,811	50,323	2,056,838
Kosciusko	47,980	57,239	1,331,448	1,589,249	530,166	3,940,489
Lagrange	-	-	582,312	-	91,611	533,912
Lake	1,515,675	433,476	4,036,896	6,550,033	3,935,487	4,137,176
Laporte	Data Not Available	-	-	-	-	-
Lawrence	33,299	33,299	1,119,193	86,154	131,007	947,614
Madison	20,692	20,692	565,097	800,014	157,182	1,236,592
Marion	8,667	1,896	126,363	98,360	518,719	19,997
Marshall	-	22,594	2,088,139	815,363	263,326	527,252
Martin	-	-	33,072	34,681	15,895	10,717
Miami	76,345	62,349	221,668	-	85,447	2,551,704
Monroe	-	-	176,614	4,719,180	893,084	34,425
Montgomery	-	-	1,124,854	272,382	644,431	331,687
Morgan	-	-	1,206,394	635,515	386,867	444,801
Newton	-	-	225,948	139,817	30,657	-
Noble	-	-	1,064,241	249,732	118,796	574,199
Ohio	-	-	330,228	-	47,933	-
Orange	-	-	236,209	-	83,347	204,840
Owen	-	-	-	-	27,531	21,834
Parke	-	-	1,991	-	16,756	109,284
Perry	-	-	-	-	46,449	-
Pike	-	1,259	39,535	-	20,805	230,419
Porter	-	17,193	2,629,640	1,151,645	1,025,456	4,455,750
Posey	27,718	25,110	461,129	-	67,044	503,230
Pulaski	-	-	132,830	-	13,495	41,769
Putnam	-	-	312,729	-	196,921	956,361
Randolph	-	-	469,613	24,088	77,258	314,288
Ripley	-	-	584,834	-	111,874	185,121
Rush	-	73,435	211,991	-	40,035	-
St Joseph	-	-	1,386,265	9,847,499	937,159	990,610
Scott	-	23,794	49,791	284,318	88,710	-
Shelby	-	-	84,592	9,747	205,792	2,101,157
Spencer	-	-	93,765	39,761	22,700	200,900
Starke	-	-	306,361	123,129	23,137	63,241
Steuben	-	-	1,295,973	16,758	451,890	507,489
Sullivan	-	-	40,327	17,627	10,076	3,214
Switzerland	-	-	7,653	-	-	14,450
Tippecanoe	-	-	2,465,491	4,037,851	843,093	417,121
Tipton	-	-	12,620	-	31,617	2,030
Union	-	-	74,327	-	11,433	6,053
Vanderburgh	-	-	-	5,023,843	31,056	-
Vermillion	-	-	109,631	-	9,010	98,485
Vigo	-	-	1,044,751	1,894,299	-	-
Wabash	-	-	1,200,605	188,809	20,819	487,811
Warren	-	-	-	22,011	12,798	32,906
Warrick	-	-	-	97,725	41,897	1,495,518
Washington	-	-	180,708	98,793	67,204	144,009
Wayne	180,350	466,789	1,692,786	1,768,663	535,877	119,716
Wells	-	-	659,317	280,862	162,095	64,923
White	-	-	391,759	35,820	78,114	7,857
Whitley	-	-	400,966	34,871	131,141	444,877
Totals	\$ 4,198,312	\$ 1,902,898	\$ 63,243,921	\$ 58,056,818	\$ 25,632,747	\$ 135,862,140

State of Indiana

Property Taxes Charged Payable 2012 by Fund and County

continued

County	Solid Waste District Tax	Fire Protection District Tax	Other Special District Taxes	Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC
Adams	\$ 576,750	\$ -	\$ -	197,019	\$ -
Allen	-	1,109,660	10,057,314	12,963,766	-
Bartholomew	840,252	-	-	5,617,561	-
Benton	-	-	-	1,177	-
Blackford	-	-	3,131	203,175	-
Boone	-	-	-	5,286,830	-
Brown	138,463	-	161,203	-	-
Carroll	-	-	-	731,057	-
Cass	-	-	564,530	997,046	-
Clark	-	1,549,630	1,147,753	19,269,589	-
Clay	-	-	4,584	166,382	-
Clinton	42,063	-	93,503	-	-
Crawford	166,762	323,181	77,644	213,656	-
Daviess	347,594	101,898	-	1,501,306	-
Dearborn	617,315	-	-	901,644	-
Decatur	280,288	-	-	2,919,837	-
Dekalb	251,875	-	677,312	2,220,482	-
Delaware	208,651	-	7,661,860	4,975,484	-
Dubois	-	50,598	198,089	1,158,172	-
Elkhart	-	-	-	11,802,874	-
Fayette	-	-	-	-	-
Floyd	-	2,161,779	2,254,309	5,391,392	-
Fountain	142,170	-	-	725,582	-
Franklin	122,829	-	-	3,755	-
Fulton	-	-	361,001	139	-
Gibson	1,124,177	-	338,959	7,371,693	-
Grant	157,747	-	-	6,329,868	-
Greene	-	-	-	406,433	-
Hamilton	-	-	529,433	44,086,012	-
Hancock	-	-	-	2,855,866	-
Harrison	196,032	212,633	33,888	-	-
Hendricks	-	-	-	18,780,270	-
Henry	-	-	-	944,006	-
Howard	736,360	-	-	-	-
Huntington	171,679	-	-	1,908,181	-
Jackson	-	401,398	268,547	812,216	-
Jasper	-	-	-	1,075,437	-
Jay	-	-	-	746,599	-
Jefferson	145,240	-	-	1,071,850	-
Jennings	89,958	-	-	2,198,573	-
Johnson	396,487	5,912,745	1,408,592	10,541,601	-
Knox	-	1,031,329	260,638	1,209,087	-
Kosciusko	68,447	-	-	2,933,608	-
Lagrange	226,095	-	-	2,391,326	-
Lake	4,170,452	415,026	26,828,122	47,636,933	-
Laporte	Data Not Available	-	-	-	-
Lawrence	1,006,714	-	-	1,064,131	-
Madison	220,528	14,960	-	7,841,673	-
Marion	-	1,242,426	292,991,526	98,667,179	-
Marshall	267,293	-	-	2,344,586	-
Martin	90,416	-	-	6,858	-
Miami	-	-	-	261,441	-
Monroe	1,388,120	1,072,603	1,477,731	8,167,621	-
Montgomery	-	-	-	1,457,099	-
Morgan	-	87,517	33,759	1,876,315	-
Newton	-	-	-	5,065	-
Noble	222,043	-	-	3,004,581	-
Ohio	32,723	-	-	-	-
Orange	295,627	149,454	79,294	1,704,668	-
Owen	-	-	12,339	-	-
Parke	-	-	-	118,122	-
Perry	-	-	31,422	1,495,590	-
Pike	-	211,481	-	-	-
Porter	-	103,532	690,850	17,579,488	-
Posey	525,897	109,598	-	1,173,633	-
Pulaski	-	-	-	-	-
Putnam	-	198,871	102,512	1,247,302	-
Randolph	-	-	-	792,099	-
Ripley	142,700	-	-	16,458	-
Rush	-	-	101,637	360,310	-
St Joseph	-	-	6,277,801	53,963,933	-
Scott	78,415	-	-	2,010,352	-
Shelby	163,919	-	-	4,278,948	-
Spencer	338,171	101,491	-	5,651,317	-
Starke	-	-	246,681	94,830	-
Steuben	347,530	-	-	319,204	-
Sullivan	-	-	-	29,755	-
Switzerland	60,852	-	-	-	-
Tippecanoe	199,275	-	2,178,608	17,808,058	-
Tipton	123,654	-	-	459,912	-
Union	-	-	-	-	-
Vanderburgh	-	-	3,407,873	15,052,812	-
Vermillion	-	-	-	225,709	-
Vigo	-	2,181,193	9,188,149	5,269,482	-
Wabash	-	-	-	1,272,183	-
Warren	111,767	-	-	3,797	-
Warrick	1,200,042	-	-	2,076,872	-
Washington	698,786	125,391	13,623	76,753	-
Wayne	-	-	2,951,774	2,891,890	-
Wells	109,469	-	-	234,081	-
White	-	-	-	489,228	-
Whitley	-	-	-	2,155,992	-
Totals	\$ 18,841,624	\$ 18,868,392	\$ 372,715,989	\$ 494,096,809	\$ -

State of Indiana

Property Taxes Charged Payable 2012 by Fund and County

continued

County	Plus Circuit Breaker Credit Reduction to Fund Amounts	Total Current Taxes	Less LOIT Property Tax Replacement Credit	Less County Option Income Tax Homestead Credit	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 1,292,086	\$ 29,748,666	\$ -	\$ -	\$ 547,926
Allen	35,265,465	359,916,326	-	10,669,543	-
Bartholomew	4,032,634	92,729,672	-	-	-
Benton	227,759	11,654,997	1,412,463	-	55,568
Blackford	996,972	10,231,005	-	-	186,355
Boone	6,442,922	80,687,576	-	-	-
Brown	3,987	11,957,733	-	-	-
Carroll	763,089	16,623,566	608,096	-	-
Cass	2,846,658	33,661,593	5,424,263	-	-
Clark	8,898,776	119,975,374	4,561,563	-	6,145,828
Clay	14,207	15,431,626	-	-	-
Clinton	3,011,588	30,252,630	-	-	1,167,072
Crawford	821,271	7,755,602	-	-	-
Daviess	2,549,960	27,150,247	-	-	1,062,798
Dearborn	583,977	45,500,832	-	-	-
Decatur	490,348	23,833,603	-	-	313,030
Dekalb	1,239,232	44,286,780	-	-	1,617,769
Delaware	29,285,033	114,094,066	-	-	3,780,810
Dubois	883,675	40,820,299	-	-	-
Elkhart	29,403,544	218,915,144	-	-	-
Fayette	4,234,143	22,651,940	2,923,737	-	350,433
Floyd	2,241,340	64,365,969	-	-	1,470,701
Fountain	311,097	13,627,497	-	-	260,846
Franklin	42,483	13,959,486	-	-	-
Fulton	110,094	16,477,447	697,418	-	689,448
Gibson	1,327,418	44,408,959	-	-	-
Grant	1,518,400	56,396,219	890,755	-	-
Greene	1,321,832	19,153,706	-	-	-
Hamilton	25,147,199	425,124,489	-	-	-
Hancock	12,776,616	82,711,577	-	-	-
Harrison	35,537	20,312,438	-	-	-
Hendricks	21,950,768	201,712,068	-	-	-
Henry	5,244,957	37,500,722	-	-	1,688,105
Howard	4,504,684	95,008,505	-	-	-
Huntington	4,736,527	33,511,527	-	-	-
Jackson	610,280	34,607,560	-	-	1,547,743
Jasper	6,975	30,817,673	7,424,689	-	-
Jay	482,058	19,778,582	-	-	256,154
Jefferson	841,753	25,991,982	-	-	-
Jennings	595,608	19,494,175	-	-	-
Johnson	11,579,222	138,472,031	-	-	-
Knox	3,533,810	35,335,147	-	-	-
Kosciusko	845,591	70,386,522	-	-	-
Lagrange	297,388	27,176,043	-	-	609,444
Lake	119,959,681	747,403,032	-	-	-
Laporte	Data Not Available	-	-	-	-
Lawrence	2,475,516	34,080,054	3,247,748	-	-
Madison	32,296,834	130,536,531	4,515,868	-	4,534,942
Marion	111,246,155	1,095,036,644	-	12,737,094	-
Marshall	806,533	42,336,431	-	-	-
Martin	108,439	5,698,272	-	-	-
Miami	1,909,799	23,234,232	2,207,782	171,575	840,183
Monroe	499,082	113,639,827	-	1,349,510	-
Montgomery	2,748,619	42,124,960	1,186,098	-	564,888
Morgan	40,662	41,581,394	12,372,257	-	844,584
Newton	375,108	16,146,172	-	-	-
Noble	795,282	39,436,984	-	-	1,558,431
Ohio	854	2,631,288	-	-	-
Orange	42,430	13,145,784	-	-	-
Owen	198,878	13,317,386	-	-	-
Parke	32,445	10,089,877	545,725	-	539,422
Perry	1,136,071	14,829,241	-	73,168	161,873
Pike	321,415	13,558,416	-	-	-
Porter	9,709,868	198,489,627	-	-	5,332,767
Posey	590,585	31,702,130	-	344,814	-
Pulaski	16,258	11,015,168	1,855,143	-	333,625
Putnam	198,392	26,976,642	-	-	1,301,118
Randolph	3,086,769	23,359,682	-	-	-
Ripley	14,642	18,382,041	-	-	598,796
Rush	1,989,654	17,055,013	-	-	629,307
St Joseph	53,276,292	350,549,541	22,063,787	7,033,679	-
Scott	940,770	17,867,245	-	-	495,520
Shelby	1,298,265	42,960,411	-	-	-
Spencer	80,487	26,477,561	-	163,116	-
Starke	392,313	17,248,586	-	-	172,378
Steuben	115,640	34,439,186	1,292,274	-	213,562
Sullivan	874,578	18,166,379	-	-	-
Switzerland	12,208	5,633,251	-	-	-
Tippecanoe	6,430,325	162,454,365	-	1,530,771	2,622,346
Tipton	661,637	15,104,796	-	-	225,107
Union	408,959	6,708,891	-	-	-
Vanderburgh	10,577,622	188,032,200	-	3,630,467	-
Vermillion	673,471	16,129,258	-	-	-
Vigo	18,613,478	114,024,443	-	-	-
Wabash	203,763	23,069,864	2,603,618	-	1,075,531
Warren	6,269	7,786,475	362,666	-	104,106
Warrick	681,878	48,601,379	-	-	-
Washington	627,546	18,474,986	-	-	851,522
Wayne	6,631,147	64,718,581	-	-	-
Wells	66,198	19,596,459	-	-	854,516
White	268,450	23,803,525	-	-	259,640
Whitley	344,227	24,452,895	-	-	181,860
Totals	\$ 627,134,460	\$ 6,856,316,703	\$ 76,195,950	\$ 37,703,737	\$ 46,046,053

State of Indiana
Property Taxes Charged Payable 2012 by Fund and County

County	Less LOIT		LOIT Residential Property Tax Credit	Less Circuit Breaker Credit	Current Taxes Charged	Delinquent Taxes and Penalties Charged	Total Current and Delinquent Taxes and Penalties Charged
	Homestead Credit						
Adams	\$	-	\$	1,292,086	\$ 27,908,654	\$ 2,050,274	\$ 31,798,940
Allen	-	-	-	35,265,465	313,981,318	14,405,518	374,321,844
Bartholomew	-	-	-	4,032,634	88,697,039	5,954,124	98,683,796
Benton	-	-	-	227,759	9,959,208	370,260	12,025,257
Blackford	-	-	-	996,972	9,047,678	852,293	11,083,298
Boone	-	-	-	6,442,922	74,244,653	3,221,964	83,909,539
Brown	1,206,041	-	-	3,987	10,747,704	1,234,984	13,192,717
Carroll	-	-	-	763,089	15,252,380	901,912	17,525,478
Cass	-	-	-	2,846,658	25,390,673	2,423,919	36,085,512
Clark	-	-	-	8,898,776	100,369,207	10,105,009	130,080,383
Clay	-	-	2,860,374	14,207	12,557,045	769,153	16,200,778
Clinton	-	-	1,179,343	3,011,588	24,894,628	2,426,522	32,679,152
Crawford	-	-	-	821,271	6,934,331	1,210,855	8,966,457
Davies	-	-	-	2,549,960	23,537,489	1,261,500	28,411,747
Dearborn	-	-	-	583,977	44,916,855	2,652,058	48,152,890
Decatur	-	-	-	490,348	23,030,225	1,544,345	25,377,948
Dekalb	-	-	-	1,239,232	41,429,779	2,592,414	46,879,194
Delaware	-	-	-	29,285,033	81,028,223	13,279,744	127,373,810
Dubois	-	-	-	883,675	39,936,624	1,436,425	42,256,724
Elkhart	-	-	-	29,403,544	189,511,600	14,835,773	233,750,917
Fayette	-	-	-	4,234,143	15,143,627	1,570,366	24,222,306
Floyd	-	-	-	2,241,340	60,653,928	5,141,190	69,507,159
Fountain	-	-	-	311,097	13,055,555	722,311	14,349,808
Franklin	-	-	-	42,483	13,917,003	802,216	14,761,702
Fulton	-	-	-	110,094	14,980,487	1,274,701	17,752,148
Gibson	-	-	-	1,327,418	43,081,541	1,861,551	46,270,510
Grant	-	-	7,942,953	1,518,400	46,044,111	4,208,485	60,604,704
Greene	-	-	-	1,321,832	17,831,874	1,705,154	20,858,860
Hamilton	-	-	-	25,147,199	399,977,290	17,328,798	442,453,287
Hancock	3,578,844	-	-	12,776,616	66,356,117	2,781,901	85,493,478
Harrison	-	-	-	35,537	20,276,900	1,145,687	21,458,124
Hendricks	4,607,602	-	-	21,950,768	175,153,697	8,843,010	210,555,078
Henry	-	-	-	5,244,957	30,567,660	4,591,402	42,092,123
Howard	6,508,351	-	-	4,504,684	83,995,470	33,720,575	128,729,080
Huntington	-	-	1,358,491	4,736,527	27,416,509	2,709,403	36,220,931
Jackson	-	-	-	610,280	32,449,537	3,417,808	38,025,367
Jasper	-	-	-	6,975	23,386,008	15,923,437	46,741,110
Jay	-	-	1,274,509	482,058	17,765,862	1,564,132	21,342,715
Jefferson	-	-	-	841,753	25,150,229	1,338,906	27,330,888
Jennings	-	-	-	595,608	18,898,568	1,873,084	21,367,259
Johnson	-	-	-	11,579,222	126,892,809	7,539,416	146,011,447
Knox	-	-	-	3,533,810	31,801,337	4,316,458	39,651,605
Kosciusko	-	-	-	845,591	69,540,930	5,586,945	75,973,467
Lagrange	-	-	-	297,388	26,269,210	2,043,862	29,219,904
Lake	-	-	-	119,959,681	627,443,351	247,776,253	995,179,285
Laporte	Data Not Available	-	-	-	-	-	-
Lawrence	-	-	-	2,475,516	28,356,790	2,147,087	36,227,141
Madison	-	-	-	32,296,834	89,188,886	26,408,832	156,945,363
Marion	829,546	-	-	111,246,155	970,223,850	86,027,597	1,181,064,241
Marshall	-	-	-	806,533	41,529,898	2,155,971	44,492,402
Martin	389,164	-	-	108,439	5,200,669	367,548	6,065,820
Miami	-	-	2,160,634	1,909,799	15,944,259	1,661,108	24,895,341
Monroe	-	-	-	499,082	111,791,235	5,642,354	119,282,182
Montgomery	4,512,507	-	-	2,748,619	33,112,849	3,100,441	45,225,401
Morgan	-	-	-	40,662	28,323,892	2,385,700	43,967,094
Newton	-	-	-	375,108	15,771,063	804,309	16,950,481
Noble	-	-	-	795,282	37,083,271	2,697,757	42,134,742
Ohio	-	-	-	854	2,630,434	144,063	2,775,350
Orange	-	-	-	42,430	13,103,353	901,639	14,047,422
Owen	-	-	-	198,878	13,118,508	1,316,551	14,633,937
Parke	-	-	-	32,445	8,972,285	826,779	10,916,656
Perry	-	-	-	1,136,071	13,458,128	811,839	15,641,080
Pike	-	-	-	321,415	13,237,002	617,245	14,175,661
Porter	-	-	-	9,709,868	183,446,992	12,747,186	211,236,813
Posey	-	-	-	590,585	30,766,731	1,252,398	32,954,528
Pulaski	-	-	-	16,258	8,810,142	431,985	11,447,153
Putnam	-	-	-	198,392	25,477,131	1,726,814	28,703,456
Randolph	-	-	-	3,086,769	20,272,913	1,302,418	24,662,101
Ripley	-	-	-	14,642	17,768,602	1,180,577	19,562,617
Rush	-	-	-	1,989,654	14,436,052	695,609	17,750,622
St Joseph	-	-	-	53,276,292	268,175,783	54,559,811	405,109,351
Scott	-	-	-	940,770	16,430,954	2,216,504	20,083,749
Shelby	-	-	-	1,298,265	41,662,146	5,493,416	48,453,828
Spencer	-	-	-	80,487	26,233,958	1,106,183	27,583,743
Starke	-	-	-	392,313	16,683,895	2,610,088	19,858,674
Steuben	-	-	-	115,640	32,817,711	3,202,503	37,641,689
Sullivan	-	-	-	874,578	17,291,801	1,133,970	19,300,349
Switzerland	-	-	-	12,208	5,621,043	592,838	6,226,089
Tippecanoe	-	-	-	6,430,325	151,870,923	7,864,734	170,319,099
Tipton	687,027	-	-	661,637	13,531,025	718,667	15,823,463
Union	-	-	-	408,959	6,299,931	339,607	7,048,498
Vanderburgh	-	-	-	10,577,622	173,824,111	10,750,913	198,783,113
Vermillion	-	-	-	673,471	15,455,787	1,378,974	17,508,233
Vigo	-	-	-	18,613,478	95,410,965	16,731,732	130,756,175
Wabash	-	-	1,719,937	203,763	17,467,014	1,208,369	24,278,232
Warren	-	-	-	6,269	7,313,434	330,149	8,116,624
Warrick	-	-	-	681,878	47,919,502	4,044,277	52,645,656
Washington	-	-	-	627,546	16,995,918	1,553,109	20,028,095
Wayne	-	-	-	6,631,147	58,087,434	5,473,206	70,191,787
Wells	-	-	841,285	66,198	17,834,459	906,114	20,502,572
White	-	-	-	268,450	23,275,435	4,011,270	27,814,795
Whitley	-	-	-	344,227	23,926,808	1,140,615	25,593,510
Totals	\$ 22,319,082	\$ 19,337,527	\$ 627,134,460	\$ 6,027,579,894	\$ 748,036,952	\$ 7,604,353,656	

State of Indiana
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(in thousands of dollars)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Revenue bonds/notes payable	\$ 1,742,823	\$ 2,311,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital leases	18,516	24,953	1,271,258	1,307,072	1,333,099	1,321,593	1,286,107	1,269,809	1,225,312	1,209,977
Total Governmental Activities	<u>1,761,339</u>	<u>2,336,309</u>	<u>1,271,258</u>	<u>1,307,072</u>	<u>1,333,099</u>	<u>1,321,593</u>	<u>1,286,107</u>	<u>1,269,809</u>	<u>1,225,312</u>	<u>1,209,977</u>
Business-type Activities										
Revenue bonds/notes payable	430,984	411,930	-	-	-	-	-	-	-	-
Total Business-type Activities	<u>430,984</u>	<u>411,930</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 2,192,323</u>	<u>\$ 2,748,239</u>	<u>\$ 1,271,258</u>	<u>\$ 1,307,072</u>	<u>\$ 1,333,099</u>	<u>\$ 1,321,593</u>	<u>\$ 1,286,107</u>	<u>\$ 1,269,809</u>	<u>\$ 1,225,312</u>	<u>\$ 1,209,977</u>
Debt as a Percentage of Personal Income	1.2%	1.4%	0.7%	0.6%	0.6%	0.6%	0.6%	0.6%	0.5%	0.5%
Amount of Debt per Capita (in whole dollars)	\$ 354	\$ 441	\$ 202	\$ 206	\$ 209	\$ 206	\$ 199	\$ 196	\$ 188	\$ 185

Note:

(a) In 2005, Business-type activities had no Revenue bonds/notes payable because of the reclassification of some funds from blended component units to discretely presented component units. Starting in 2005, governmental activities had no revenue bonds/notes payable because of the reclassification of some funds from internal service funds to discretely presented component units.

State of Indiana

State Facts

AREA	36,291 square miles, including 253 square miles of water. Length, 275 miles; width, 144 miles. Highest altitude, 1,257 feet in Wayne County; lowest altitude, 320 feet in Posey County.
CLIMATE	Four distinct seasons. Average temperatures in July can range from 73 and 78 degrees Fahrenheit; January averages range from 35 to 36 degrees Fahrenheit. Record high: 116 degrees at Collegeville in 1936. Record low: 35 below zero at Greensburg in 1951. Average annual precipitation is 40 inches.
STATE CAPITAL	Indianapolis (combination of Indiana and Greek word "polis" meaning city -- thus, Indianapolis means "city of Indiana").
STATE MOTTO	The Crossroads of America. Adopted 1937.
STATE FLOWER	Peony. Adopted 1957.
STATE TREE	Tulip tree (yellow poplar). Adopted 1931.
STATE BIRD	Cardinal. Adopted 1933.
STATE SONG	"On the Banks of the Wabash, Far Away" by Paul Dresser. Adopted 1913.
STATE POEM	"Indiana", by Arthur Franklin Mapes, Kendallville. Adopted 1963.
STATE STONE	Limestone. Adopted 1971.
STATE SEAL	The seal depicts a pioneer scene: a woodsman felling a tree, a buffalo fleeing from the sound of the axe and the sun gleaming over a distant hill. In use since 1801, the seal was officially adopted in 1963.
STATE FLAG	The Indiana flag displays 19 gold stars surrounding a gold torch centered on a rectangular field of blue. The torch stands for liberty and enlightenment. Thirteen stars in the outer circle represent the 13 original states; the five in the inner circle represent the five states next admitted to the Union. The star above the torch stands for Indiana, the 19th state. Adopted 1917.
STATE NAME	The name Indiana means "land of the Indians." It was coined in 1800 when Congress carved the new state of Ohio from the Northwest Territory and designated the remaining vast area as the Indiana Territory. The territorial name was retained when Indiana became a state in 1816.
NICKNAME	Residents of Indiana have long been referred to as "Hoosiers," and according to the Indiana Historical Bureau, the term came into general usage in the 1830s as a result of a poem entitled "The Hoosiers Nest" by John Finley of Richmond. On January 8, 1933, John W. Davis offered "Hoosier State" as a toast at the Jackson Dinner. The origins of the actual word have been in debate for well over a century. The earliest written documentation of Hoosier was in 1827 in a diary quoted by Sandford Cox. The oral tradition goes back much earlier.

Source: Here Is Your Indiana Government, 2011-2012, Indiana Chamber of Commerce.

State of Indiana

County Facts

County Name	2000 Total Population	Area Sq. Miles	2011 County Road Miles	2011 Municipal Street Miles	2010 County Bridges
Adams	33,625	345	697	88	153
Allen	331,849	671	1,271	1,262	364
Bartholomew	71,435	402	690	277	203
Benton	9,421	409	672	57	117
Blackford	14,048	167	325	61	57
Boone	46,107	427	755	210	186
Brown	14,957	319	392	8	85
Carroll	20,165	347	768	41	114
Cass	40,930	415	881	118	123
Clark	96,472	384	473	354	130
Clay	26,556	364	662	83	155
Clinton	33,866	407	785	86	156
Crawford	10,743	312	451	34	74
Daviess	29,820	430	801	107	123
Dearborn	46,130	306	506	81	102
Decatur	24,555	370	646	94	183
Dekalb	40,285	366	724	145	101
Delaware	118,769	396	803	453	193
Dubois	39,674	433	655	180	161
Elkhart	182,791	468	1,147	450	167
Fayette	25,588	215	382	65	86
Floyd	70,823	149	346	181	83
Fountain	17,954	397	667	75	142
Franklin	22,151	394	629	26	117
Fulton	20,511	368	789	55	58
Gibson	32,500	498	964	131	250
Grant	73,403	421	811	282	189
Greene	33,157	549	879	104	159
Hamilton	245,130	401	591	1,259	284
Hancock	55,391	305	667	177	151
Harrison	34,325	479	832	36	75
Hendricks	104,093	417	777	404	229
Henry	48,508	400	793	147	141
Howard	84,964	293	679	244	132
Huntington	38,075	369	683	125	113
Jackson	41,335	520	736	129	188
Jasper	30,043	562	943	78	126
Jay	21,806	386	745	84	160
Jefferson	31,705	366	542	81	100
Jennings	27,554	377	664	41	128
Johnson	126,575	315	608	404	150
Knox	39,256	516	881	176	213
Kosciusko	74,057	540	1,174	191	105
Lagrange	34,909	381	792	37	56
Lake	488,507	513	539	1,955	171
Laporte	110,106	607	1,041	363	117
Lawrence	45,922	459	670	132	127
Madison	133,358	453	907	518	205

County Name	2000 Total Population	Area Sq. Miles	2011 County Road Miles	2011 Municipal Street Miles	2010 County Bridges
Marion	860,454	392	1,797	1,638	523
Marshall	45,128	443	923	125	114
Martin	10,369	345	375	32	42
Miami	36,082	377	791	90	127
Monroe	120,563	386	704	261	139
Montgomery	37,629	507	844	95	173
Morgan	66,689	406	697	124	142
Newton	14,566	413	666	42	120
Noble	46,275	412	817	112	62
Ohio	5,623	87	137	10	26
Orange	19,306	405	603	65	104
Owen	21,786	390	630	24	108
Parke	17,241	445	742	46	179
Perry	18,899	384	493	62	100
Pike	12,837	335	549	30	110
Porter	146,798	425	795	504	127
Posey	27,061	412	713	66	149
Pulaski	13,755	433	874	33	74
Putnam	36,019	490	755	89	215
Randolph	27,401	457	864	83	218
Ripley	26,523	442	725	76	133
Rush	18,261	409	762	40	194
St Joseph	265,559	396	1,158	712	97
Scott	22,960	466	312	56	71
Shelby	43,445	193	842	100	189
Spencer	20,391	409	745	61	166
Starke	23,556	310	673	58	59
Steuben	33,214	309	623	92	49
Sullivan	21,751	457	873	90	179
Switzerland	9,065	221	360	11	37
Tippecanoe	148,955	500	846	391	199
Tipton	16,577	261	568	38	80
Union	7,349	168	268	15	43
Vanderburgh	171,922	241	575	539	151
Vermillion	16,788	263	397	82	151
Vigo	105,848	415	842	368	186
Wabash	34,960	398	730	112	154
Warren	8,419	368	555	24	95
Warrick	52,383	391	754	93	114
Washington	27,223	561	771	64	130
Wayne	71,097	405	722	257	229
Wells	27,600	368	713	78	131
White	25,267	497	922	78	160
Whitley	30,707	337	632	64	89
Totals	6,158,205	36,117	65,969	18,720	12,940

Source: Association of Indiana Counties 2012 County Fact Book, Indiana Department of Transportation,
United States Department of Commerce, Bureau of Census 2000 Decennial Census,

State of Indiana
Demographic and Economic Statistics
Last Ten Calendar Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Population										
State (in thousands)	6,156	6,197	6,233	6,279	6,333	6,380	6,425	6,459	6,491	6,517
Percentage change	0.5%	0.7%	0.6%	0.7%	0.9%	0.7%	0.7%	0.5%	0.5%	0.4%
National (in thousands)	287,625	290,108	292,805	295,517	298,380	301,231	304,094	306,772	309,330	311,592
Percentage change	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	0.9%	0.8%	0.7%
Total Personal Income										
State (in millions)	\$ 175,300	\$ 182,704	\$ 190,283	\$ 195,526	\$ 206,868	\$ 214,641	\$ 224,188	\$ 214,211	\$ 220,866	\$ 232,586
Percentage change	2.1%	4.2%	4.1%	2.8%	5.8%	3.8%	4.4%	-4.5%	3.1%	5.3%
National (in millions)	\$ 9,054,702	\$ 9,369,072	\$ 9,928,790	\$ 10,476,669	\$ 11,256,516	\$ 11,900,562	\$ 12,451,660	\$ 11,852,715	\$ 12,308,496	\$ 12,949,905
Percentage change	2.0%	3.5%	6.0%	5.5%	7.4%	5.7%	4.6%	-4.8%	3.8%	5.2%
Per Capita Personal Income										
State	\$ 28,476	\$ 29,484	\$ 30,528	\$ 31,141	\$ 32,667	\$ 33,645	\$ 34,894	\$ 33,163	\$ 34,028	\$ 35,689
Percentage change	1.6%	3.5%	3.5%	2.0%	4.9%	3.0%	3.7%	-5.0%	2.6%	4.9%
National	\$ 31,481	\$ 32,295	\$ 33,909	\$ 35,452	\$ 37,725	\$ 39,506	\$ 40,947	\$ 38,637	\$ 39,791	\$ 41,560
Percentage change	1.0%	2.6%	5.0%	4.6%	6.4%	4.7%	3.6%	-5.6%	3.0%	4.4%
Resident Civilian Labor Force and Employment										
Civilian labor force (in thousands)	3,166	3,166	3,165	3,204	3,241	3,231	3,247	3,207	3,177	3,188
Employed (in thousands)	3,003	2,998	2,997	3,032	3,080	3,082	3,057	2,874	2,857	2,901
Unemployed (in thousands)	163	168	168	172	161	149	190	333	320	287
Unemployment rate	5.1%	5.3%	5.3%	5.4%	5.0%	4.6%	5.9%	10.4%	10.1%	9.0%
State and Area Employment, Hours, and Earnings										
Goods-producing industries										
Mining and logging	7,000	7,000	6,900	6,900	7,000	6,800	6,700	6,500	6,700	6,700
Construction	144,800	145,800	148,000	149,700	153,100	149,800	134,500	114,300	116,400	126,300
Manufacturing	584,200	569,500	572,700	571,200	556,800	544,800	488,100	439,200	453,700	472,500
Subtotal goods-producing industries	736,000	722,300	727,600	727,800	716,900	701,400	629,300	560,000	576,800	605,500
Service-producing industries										
Transportation and utilities	121,600	122,600	127,800	131,300	133,100	133,900	130,300	123,600	127,000	130,400
Wholesale trade	118,100	116,900	120,800	122,500	123,900	125,900	121,900	113,000	113,000	115,200
Retail trade	337,900	334,200	331,400	331,300	329,600	327,100	315,300	303,600	305,900	304,600
Services	716,300	729,000	753,400	771,300	785,400	804,800	801,000	793,500	816,800	823,400
State government	113,900	115,300	112,900	112,500	113,600	113,200	114,300	115,700	113,800	113,000
Federal government	37,300	36,700	36,100	36,500	36,800	37,300	38,100	39,300	38,800	38,200
Subtotal service-producing industries	1,445,100	1,454,700	1,482,400	1,505,400	1,522,400	1,542,200	1,520,900	1,488,700	1,515,300	1,524,800
Total Nonfarm Wage and Salary Employment	2,181,100	2,177,000	2,210,000	2,233,200	2,239,300	2,243,600	2,150,200	2,048,700	2,092,100	2,130,300

Sources: U.S. Census Bureau - Population Division, U.S. Department of Commerce - Bureau of Economic Analysis, and U.S. Department of Labor - Bureau of Labor Statistics

State of Indiana

Twenty Largest Indiana Public Companies

(ranked by 2011 revenue)

Ranking	Company	2011 Revenue in Millions	City
1	WellPoint Inc.	\$ 60,700	Indianapolis
2	Eli Lilly and Co.	24,300	Indianapolis
3	Cummins Inc.	18,000	Columbus
4	Steel Dynamics Inc.	8,000	Fort Wayne
5	NiSource Inc.	6,000	Merrillville
6	Brightpoint Inc.	5,200	Indianapolis
7	Zimmer Holdings Inc.	4,500	Warsaw
8	Simon Property Group Inc.	4,300	Indianapolis
9	CNO Financial Group Inc. (formerly Consec Inc.)	4,100	Carmel
10	Calumet Specialty Products Partners LP	3,100	Indianapolis
11	Republic Airways Holdings Inc.	2,900	Indianapolis
12	Vectren Corp.	2,300	Evansville
13	Allison Transmission Inc.	2,200	Indianapolis
14	HHGregg Inc.	2,100	Indianapolis
15	Kar Auction Services Inc.	1,900	Carmel
16	Wabash National Corp.	1,800	Lafayette
17	Hill-Rom Holdings Inc.	1,600	Batesville
18	ITT Educational Services Inc.	1,500	Carmel
19	The Finish Line Inc.	1,400	Indianapolis
20	Duke Realty Corp.	1,300	Indianapolis

SOURCE: Indianapolis Business Journal, 2013 Book of Lists.

State of Indiana

Twenty Largest Indiana Private Companies

(Ranked by 2011 Revenue)

Ranking	Company	2011 Revenue (in millions)	City
1	Berry Plastics Corp.	\$ 4,700	Evansville
2	Biomet Inc.	2,700	Warsaw
3	Do It Best Corp.	2,400	Fort Wayne
4	Petroleum Traders Corp.	2,300	Fort Wayne
5	Hunt Construction Group, Inc.	1,800	Indianapolis
6	CountryMark	1,600	Indianapolis
7	OneAmerica Financial Partners, Inc.	1,400	Indianapolis
8	Remy International	1,200	Pendleton
9	Co-Alliance LLP	1,000	Avon
10	Koch Enterprises Inc.	967	Evansville
11	Rea Magnet Wire Co. Inc.	955	Fort Wayne
12	The Bob Rohrman Auto Group	906	Lafayette
13	Atlas World Group Inc.	809	Evansville
14	LDI Ltd. LLC	780	Indianapolis
15	Federal Home Loan Bank of Indianapolis	703	Indianapolis
16	Hoosier Energy Rural Electric Cooperative Inc.	650	Bloomington
17	Swift Oil Co. Inc.	603	Seymour
18	Vertellus Specialties Inc.	600	Indianapolis
19	Telamon Corp.	568	Carmel
20	Jayco Corp.	555	Middlebury

SOURCE: Indianapolis Business Journal, 2013 Book of Lists.

**State of Indiana
Principal Employers
Current Year and Nine Years Ago**

	2012			2003		
	Employees	Rank	Percentage of Total State Employment	Employees	Rank	Percentage of Total State Employment
Wal-Mart Stores, Inc.	38,419	1	1.33%	33,775	3	1.17%
U.S. Government	37,400	2	1.30%	37,187	2	1.29%
State of Indiana (1)	31,303	3	1.09%	37,889	1	1.31%
Indiana University Health	26,596	4	0.92%	N/A		
the Kroger Co.	18,128	5	0.63%	N/A		N/A
St. Vincent Health	17,398	6	0.60%	8,188	10	0.28%
Indiana University	16,910	7	0.59%	15,494	5	0.54%
Purdue University	14,722	8	0.51%	13,181	8	0.46%
Franciscan Alliance Inc.	12,063	9	0.42%	N/A		N/A
Eli Lilly and Co.	11,008	10	0.38%	16,000	4	0.55%
Community Health Network	9,663	11	0.34%	6,484	13	0.22%
Cummins Inc.	8,200	12	0.28%	5,000	19	0.17%
FedEx Corp.	8,000	13	0.28%	5,000	19	0.17%
city of Indianapolis/Marion County	7,964	14	0.28%	6,482	14	0.22%
Ivy Tech Community College	5,731	15	0.20%	N/A		N/A
University of Notre Dame	5,305	16	0.18%	N/A		N/A
CVS/Caremark	4,935	17	0.17%	N/A		N/A
Rolls-Royce Corp.	4,500	18	0.16%	4,500	21	0.16%
Indianapolis Public Schools	4,430	19	0.15%	6,000	17	0.21%
WellPoint Inc.	4,400	20	0.15%	3,435	24	0.12%
Total	287,075		9.97%	198,615		6.88%

(1) full time State employees paid through the Auditor of State's Office as of June 2012 and June 2003.

N/A = Not available

Sources: Indianapolis Business Journal, 2013 and 2003 Book of Lists; and Auditor of State payroll records.

**State of Indiana
School Enrollment
Last Ten Fiscal Years**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public School Enrollment, Grades K-12										
Elementary (KG through Grade 6)	545,881	545,172	554,446	559,384	556,677	556,622	556,228	557,257	557,983	555,344
Secondary (Grades 7 through 12)	521,332	534,689	469,922	487,741	478,520	478,820	477,879	476,516	477,455	475,457
Total, all grades	1,067,213	1,079,861	1,024,368	1,047,125	1,035,197	1,035,442	1,034,107	1,033,773	1,035,438	1,030,801
Public Higher Education Enrollment ¹										
Indiana University	76,635	76,372	73,367	73,494	74,717	77,178	81,261	82,830	83,228	82,671
Purdue University	54,595	69,044	55,167	56,194	57,010	57,891	60,241	59,526	59,186	58,704
Ball State University	18,310	18,043	18,415	18,167	17,919	18,247	19,202	19,965	19,526	18,831
Indiana State University	9,819	9,609	9,122	8,832	8,823	8,718	8,839	9,685	9,738	10,282
Ivy Tech Community College	40,554	44,381	36,188	38,072	42,193	50,104	63,351	67,588	65,957	58,719
University of Southern Indiana	7,994	8,120	8,180	8,284	8,230	8,438	8,789	8,971	9,031	8,740
Vincennes University	5,668	6,303	5,461	6,245	6,457	7,348	7,704	9,410	10,077	9,393
Total, public colleges and universities	213,575	231,872	205,900	209,288	215,349	227,924	249,387	257,975	256,743	247,340

¹ based on Fall full-time equivalent enrollment.

Sources: Indianapolis Business Journal's 2003-2004 Book of Lists (for 2003-2004 Public Higher Education Enrollment); Indiana Commission for Higher Education (for 2005-2012 Public Higher Education Enrollment); and Indiana Department of Education (for Grades K-12)

State of Indiana

Twenty Largest Indiana Colleges & Universities

(Ranked by Fall 2012 Full-Time Equivalent Enrollment)

Ranking	Institution	Fall 2012 FTE Enrollment	Location
1	Indiana University	86,893	Bloomington
2	Purdue University	75,703	West Lafayette
3	Ivy Tech Community College	75,133	Indianapolis
4	Ball State University	19,047	Muncie
5	Indiana Wesleyan University	14,535	Marion
6	University of Notre Dame	12,004	Notre Dame
7	Indiana State University	10,282	Terre Haute
8	University of Southern Indiana	8,741	Evansville
9	University of Indianapolis	6,406	Indianapolis
10	Vincennes University	6,116	Vincennes
11	Harrison College	5,500	Indianapolis
12	Indiana Tech	5,313	Fort Wayne
13	Butler University	4,568	Indianapolis
14	Valparaiso University	3,661	Valparaiso
15	University of Evansville	3,488	Evansville
16	University of Phoenix	3,000	Indianapolis
17	WGU Indiana	2,760	Indianapolis
18	Anderson University	2,600	Anderson
19	Marian University	2,578	Indianapolis
20	DePauw University	2,307	Greencastle

SOURCE: Indianapolis Business Journal, 2013 Book of Lists

State of Indiana
Operating Indicators by Function of Government
Last Ten Fiscal Years

		2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government											
Department of Revenue											
Number of Tax Returns Filed Electronically	¹	N/A	2,268,856	2,179,678	2,046,564	1,981,644	1,879,652	1,455,888	1,341,802	N/A	N/A
Number of Tax Returns Processed	¹	N/A	3,094,479	2,966,371	2,946,873	3,061,394	3,102,053	3,031,011	3,004,164	N/A	N/A
Percent of Tax Returns Filed Electronically	¹	N/A	1	73.5%	69.4%	64.7%	60.6%	48.0%	44.7%	N/A	N/A
Number of Taxpayers Assisted - Walk-in	²	18,748	21,784	23,752	24,853	13,787	14,792	14,528	14,149	14,583	16,720
Number of Taxpayers Assisted - Telephone	²	534,680	416,231	367,217	358,750	364,230	361,910	316,115	313,023	249,781	232,623
Number of Taxpayers Assisted - Total	²	553,428	438,015	390,969	383,603	378,017	376,702	330,643	327,172	264,364	249,343
Department of Administration											
Construction projects administered		67	38	72	79	105	61	69	73	94	69
Construction value excluding design fee (thousands)		\$31,161	\$22,265	\$25,585	\$31,817	\$53,977	\$63,191	\$36,491	\$35,806	\$53,453	\$33,281
Public Safety											
Department of Correction											
Department Active Personnel	²	6,198	6,064	6,768	7,071	7,417	7,423	7,051	8,130	8,743	8,605
Number of Adult Institutions	²	20	21	21	21	21	22	22	23	24	24
Incarcerated Offenders	^{2,3}	28,378	28,307	29,278	29,314	27,412	25,849	24,431	24,244	23,760	22,576
Average Cost Per Diem	²	\$54.85	\$54.53	\$53.69	\$54.28	\$52.61	\$52.25	\$57.69	\$58.99	\$55.43	\$57.44
Contract Beds	²	399	294	167	317	225	156	293	88	655	650
Average Offender Age at Intake	²	32.7	32.6	32.5	32.4	32.4	32.3	32.1	31.8	31.7	31.3
Average Offender Age - Current	²	36.6	36.6	36.3	36.4	36.1	40.0	35.8	35.7	35.3	35.0
Supervised Offenders	^{2,4}	9,581	10,606	9,037	8,383	11,138	8,108	7,248	5,308	5,696	6,379
State Police											
Active State Troopers		1,245	1,244	1,255	1,311	1,293	1,298	1,129	1,138	1,184	1,192
Number of Traffic Citations Issued		364,070	431,173	513,496	521,758	385,002	415,519	342,863	315,351	275,229	315,599
Number of Firearm Permits Issued		69,525	76,844	81,868	102,568	73,874	67,501	78,921	68,842	68,981	75,754
Number of Limited Criminal History Searches (fee)		270,547	255,845	243,130	254,309	271,922	260,164	245,479	227,170	217,315	201,508
Number of Limited Criminal History Searches (no fee)		390,912	370,857	371,964	407,318	362,069	306,615	246,604	216,488	187,535	133,830
Health											
Department of Health											
Number of Birth and Death Certificates Issued		49,208	61,884	46,236	49,420	52,300	51,428	57,467	78,300	58,988	69,190
Number of Adoption Records Received	⁵	3,402	2,186	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Marriage Records Received		48,756	39,586	32,000	18,270	35,770	42,570	N/A	N/A	N/A	N/A
Welfare											
FSSA											
Medicaid and Children's Health Insurance Program (CHIP) recipients		1,279,288	1,274,341	1,232,456	965,852	884,879	894,378	885,587	866,597	832,224	789,805
Temporary Assistant for Needy Families (TANF) recipients		37,591	63,278	119,957	124,765	127,267	130,285	140,673	145,489	155,549	160,711
Food Stamp recipients		908,511	882,716	823,818	684,280	607,989	582,972	570,627	550,416	516,360	452,654
Conservation, Culture, and Development											
Department of Natural Resources											
Hunting licenses sold		458,156	447,003	454,264	434,508	360,684	366,572	336,254	334,171	N/A	N/A
Fishing licenses sold		496,423	429,373	472,174	511,345	417,952	441,414	430,780	420,330	N/A	N/A
Trapping licenses sold		3,714	3,326	3,043	4,045	3,806	4,117	3,107	N/A	N/A	N/A
Transportation											
Department of Transportation											
Construction projects administered		425	443	819	467	480	368	496	453	473	519
Construction value excluding design fee (thousands)		\$282,352	\$253,751	\$479,562	\$233,888	\$195,062	\$181,390	\$177,961	\$103,352	\$166,605	\$162,066
Construction awarded amount		\$996,806	\$1,443,156	\$1,410,254	\$1,280,037	\$1,067,548	\$992,722	\$973,954	\$565,633	\$911,805	\$886,966
Business-type activities											
Unemployment Insurance											
Number of payments made to claimants (thousands)		2,588	3,144	4,525	5,416	2,762	2,124	2,257	2,412	2,991	3,223
Percentage of unemployment		8.7%	9.0%	10.0%	8.3%	5.9%	4.7%	5.1%	5.3%	5.2%	5.4%

Notes:

1 Tax Year (January 1 - December 30)

2 Fiscal Year (July 1-June 30)

3 Includes inmates held in county jails and contract beds

4 Excludes Indiana parolees on parole in other states; includes other states parolees supervised by Indiana

5 Department of Health provided corrected 2011 total for the number of adoption records received.

Sources: Various State agencies.

State of Indiana
Capital Assets Statistics by Function of Government
Last Ten Fiscal Years

Function	Fiscal Year Ended June 30									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Conservation, Culture and Development										
<i>Department of Natural Resources</i>										
Acres of land (parks, lakes, etc.) owned	406,243	385,950	381,267	378,411	383,755	379,408	376,385	365,512	361,731	359,045
Number of state parks	24	24	24	24	25	25	24	24	24	22
Number of reservoirs	8	8	9	9	9	9	9	9	9	9
Number of state forests	15	16	15	16	16	16	16	16	16	16
Number of historic sites	0	13	14	14	14	15	16	16	16	16
Number of fish & wildlife areas	25	22	21	21	21	21	21	21	20	18
Number of dams	134	134	129	129	129	129	129	129	129	129
Number of vehicles	2,073	2,049	2,067	2,278	2,534	2,833	2,911	3,278	Unavailable	Unavailable
Number of watercraft, registered	899	899	879	928	1,435	1,667	1,872	2,077	2,283	Unavailable
Number of watercraft, non-registered	212	212	201	196	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of aircraft	0	0	0	0	0	0	0	2	2	2
Education										
<i>Department of Education</i>										
Number of public schools, K-12	1,931	1,936	1,941	1,971	1,969	1,967	1,977	1,978	1,987	1,979
Number of non-public schools, K-12 *	294	293	304	309	298	302	281	287	292	290
<i>Commission for Higher Education</i>										
Number of public postsecondary institutions										
number of institutions	7	7	7	7	7	7	7	7	7	7
number of campuses	47	47	39	39	39	39	39	39	39	39
Number of non-public postsecondary institutions	32	32	32	31	31	31	31	31	31	31
General Government										
<i>Department of Administration</i>										
Number of buildings	7	7	7	7	7	7	7	7	7	7
Number of fleet service vehicles	257	259	270	332	28	32	32	154	150	152
Number of aircraft	0	0	7	10	12	13	0	0	0	0
Public Safety										
<i>Department of Correction</i>										
Number of adult facilities	20	21	21	21	21	22	22	23	24	24
Number of juvenile facilities	5	6	6	7	7	7	7	8	10	10
Number of parole facilities	9	9	9	9	10	10	10	9	9	9
Number of vans	291	294	310	313	318	332	338	328	442	432
<i>State Police</i>										
Number of state police posts	14	14	17	18	18	18	18	18	18	18
Number of state police cars	1,931	1,847	1,807	1,792	1,844	1,844	1,644	1,644	1,644	1,644
Number of aircraft	6	6	0	0	0	0	6	6	6	6
Number of trailers	116	108	108	98	94	82	Unavailable	Unavailable	Unavailable	Unavailable
Transportation										
<i>Department of Transportation</i>										
Number of interstate miles	1,014	1,014	1,014	1,185	1,013	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of non-interstate miles	10,127	10,095	9,942	10,014	10,170	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of interstate and non-interstate total miles	11,141	11,109	10,956	11,199	11,183	11,197	11,184	11,184	11,184	11,187
Number of interstate bridges	1,264	1,263	1,256	1,260	1,267	1,247	1,247	1,247	1,247	1,249
Number of non-interstate bridges	4,056	4,049	3,977	3,954	3,965	3,896	3,896	3,896	3,896	3,898
Number of interstate and non-interstate total bridges	5,320	5,312	5,233	5,214	5,232	5,143	5,143	5,143	5,143	5,147
Acreage from excess land **	5,879	5,216	4,810	3,270	1,922	1,952	1,901	1,895	1,795	1,641
Acreage from fixed assets **	2,298	2,286	2,289	2,343	2,232	2,232	2,232	2,188	2,190	2,159
Total acres of land owned **	8,177	7,502	7,099	5,613	4,154	4,184	4,133	4,083	3,985	3,800
Number of heavy equipment owned	2,902	2,864	2,777	2,749	2,675	2,520	2,391	2,210	2,030	1,779
Welfare										
<i>Family and Social Services Administration</i>										
Number of hospitals owned	6	6	6	6	6	7	7	7	8	8
Health										
<i>Indiana State Department of Health</i>										
Number of pieces of laboratory equipment	742	777	751	631	535	505	351	318	299	275

Note: * Includes only the accredited and freeway schools.

** Reflects corrected totals for acreage/acres for 2003 through 2011.

Sources: Various state agencies.

Full Time State Employees Paid Through The Auditor of State's Office

Function of Government	June 2012	June 2011	June 2010	June 2009	June 2008	June 2007	June 2006	June 2005	June 2004	June 2003
General Government	4,901	5,152	5,323	5,551	5,317	5,261	5,326	5,257	5,175	5,027
Public Safety	11,162	10,893	11,376	11,975	12,484	12,388	12,089	13,367	13,797	13,685
Health	783	802	835	932	1,495	1,479	1,457	1,690	1,655	1,517
Welfare	6,947	6,858	7,302	7,508	7,551	6,857	8,091	9,061	9,430	9,251
Conservation, Culture and Development	3,275	3,251	3,290	3,481	3,507	3,427	3,406	3,605	3,664	3,539
Education	550	706	766	671	760	755	684	750	728	701
Transportation	3,685	3,668	3,909	4,046	4,508	4,354	3,844	4,090	4,399	4,169
Totals	31,303	31,330	32,801	34,164	35,622	34,521	34,897	37,820	38,848	37,889
G - Governor's Authority	28,525	28,472	29,911	31,254	32,606	31,524	31,822	34,673	35,794	34,909
J - Judiciary	835	830	846	835	811	772	753	743	756	741
O - Other Elected Officials	1,049	1,067	1,056	1,093	1,139	1,123	1,102	1,058	1,020	1,003
D - Disability Leave - in pay status	545	610	647	624	727	789	941	1,077	1,012	988
D2 - Disability Leave - in non-pay status	349	351	341	358	339	313	279	269	266	248
Total	31,303	31,330	32,801	34,164	35,622	34,521	34,897	37,820	38,848	37,889

Employees Other Than Full Time Paid Through The Auditor of State's Office

Function of Government	June 2012	June 2011	June 2010	June 2009	June 2008	June 2007	June 2006	June 2005	June 2004	June 2003
General Government										
Public Safety	150	138	152	196	340	329	328	299	284	305
Health	296	1,168	292	365	1,993	918	1,716	2,155	1,349	1,026
Welfare	-	-	-	6	107	114	145	174	143	213
Conservation, Culture and Development	349	313	351	384	401	393	510	538	765	838
Education	1,492	1,557	1,142	2,942	1,756	2,030	2,196	2,394	2,342	2,241
Transportation	109	112	110	160	183	167	173	180	154	156
	170	102	86	105	224	206	121	107	218	182
Totals	2,566	3,390	2,133	4,158	5,004	4,157	5,189	5,847	5,255	4,961
G - Governor's Authority										
J - Judiciary	2,476	3,292	2,036	4,015	4,731	3,880	4,896	5,562	4,982	4,676
O - Other Elected Officials	18	15	12	11	158	155	163	170	164	169
D - Disability Leave - in pay status	72	83	85	131	110	117	125	110	102	105
D2 - Disability Leave - in non-pay status	-	-	-	-	4	4	4	4	5	10
	-	-	-	1	1	1	1	1	2	1
Total	2,566	3,390	2,133	4,158	5,004	4,157	5,189	5,847	5,255	4,961

**Pension, Death Benefits, and Former Governors
Number of People Paid Through The Auditor of State's Office**

Category	June 2012	June 2011	June 2010	June 2009	June 2008	June 2007	June 2006	June 2005	June 2004	June 2003
Governor's Widows	1	1	1	2	2	2	2	2	2	-
Death Benefits (Police)	30	31	33	31	31	28	27	27	27	26
Former Governors	3	3	2	2	2	2	2	2	2	3
Police Pension	1,550	1,536	1,531	1,499	1,490	1,482	1,460	1,413	1,415	1,397
Total	1,584	1,571	1,567	1,534	1,525	1,514	1,491	1,444	1,446	1,426



STATE BOARD OF ACCOUNTS
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SUPPLEMENTAL AUDIT
OF
FEDERAL AWARDS
STATE OF INDIANA
July 1, 2011 to June 30, 2012



FILED
07/30/2013

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

TO: THE OFFICIALS OF THE STATE OF INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana, as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 21, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Other auditors audited the financial statements of and certain component units of the State as discussed in Note I (A), as described in our report on the State's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Indiana Bond Bank, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, Indiana Public Retirement System, Indiana Finance Authority, and Indiana Housing and Community Development Authority were not audited in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

Management of the State is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Findings 2008-CAFR-5, 2009-CAFR-1, 2011-CAFR-1, 2012-CAFR-1, and 2012-CAFR-2 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Findings 2008-CAFR-1 and 2011-CAFR-3 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The State's response to the findings identified in our audit is described in the accompanying section of the report entitled Official Response and Corrective Action Plan. We did not audit the State's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the State's management, Indiana Governor, Indiana Auditor of State, Indiana Treasurer of State, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.



Bruce Hartman
State Examiner

December 21, 2012



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE STATE OF INDIANA

Compliance

We have audited the compliance of the State of Indiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The State of Indiana's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Indiana's management. Our responsibility is to express an opinion on the State of Indiana's compliance based on our audit.

The State of Indiana's basic financial statements include the operations of Purdue University, Indiana University, Indiana State University, Ball State University, Vincennes University, University of Southern Indiana, Ivy Tech State College, Indiana Finance Authority, and Indiana Housing and Community Development Authority which expended a total of \$3,352,706,883 in federal awards that are not included in the schedule for the year ended June 30, 2012. Our audit, described below, did not include the operations of these units because they have separate audits performed in accordance with OMB Circular A-133. See Note 3 of the Notes to the Schedule of Expenditures of Federal Awards for federal funds expended by each unit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Indiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Indiana's compliance with those requirements.

As described in items 2011-FSSA(500,503)-7 and 2010-SBA(057)-1 in the accompanying Schedule of Findings and Questioned Costs, the State of Indiana did not comply with requirements regarding Eligibility applicable to the Children's Health Insurance Program (CHIP), and Special Tests and Provisions for the Fiscal Stabilization Cluster. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to those programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

In our opinion, because of the effects of the noncompliance described in the preceding paragraphs, the State of Indiana did not comply, in all material respects, with the requirements referred to above that could have a direct and material effect on the Childrens' Health Insurance Program (CHIP), and the Fiscal Stabilization Cluster.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Indiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-DOH(400)-1, 2012-DWD(510)-1, 2012-DWD(510)-2, 2012-FSSA(503)-2, 2012-FSSA(503)-3, 2012-FSSA(503)-4, 2012-FSSA(503)-5, 2011-CJI(032)-3, 2011-FSSA(503)-6, 2011-FSSA(503)-7, 2010-FSSA(503)-5, 2010-FSSA(503)-10, 2010-SBA(057)-1, 2009-DOE(700)-6, 2009-FSSA(503)-2, 2009-FSSA(503)-6, 2009-FSSA(503)-7, 2008-FSSA(503)-3, 2008-FSSA(503)-7, 2008-FSSA(503)-10, 2005-FSSA(503)-20, 2004-FSSA(503)-6, and 2000- DCS(502)-1.

Internal Control Over Compliance

The management of the State of Indiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Indiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Indiana's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as 2011-DCS(502)-3, 2011-FSSA(500,503)-7, 2010-SBA(057)-1, 2008-FSSA(503)-3, and 2005-FSSA(503)-30 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2012-DCS(502)-1,

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

2012-DOE(700)-1, 2012-DOH(400)-1, 2012-DWD(510)-1, 2012-DWD(510)-2, 2012-FSSA(500)-1, 2012-FSSA(503)-2, 2012-FSSA(503)-3, 2012-FSSA(503)-4, 2012-FSSA(503)-5, 2011-CJI(032)-3, 2011-FSSA(503)-5, 2011-FSSA(503)-6, 2011-FSSA(500,503)-7, 2010-FSSA(503)-5, 2010-FSSA(503)-6, 2010-FSSA(503)-10, 2009-DCS(502)-1, 2009-DOE(700)-6, 2009-FSSA(503)-2, 2009-FSSA(503)-6, 2009-FSSA(503)-7, 2008-FSSA(503)-7, 2008-FSSA(503)-10, 2005-FSSA(503)-16, 2005-FSSA(503)-20, 2004-FSSA(503)-6, 2003-FSSA(503)-16, 2000-DCS(502))-1, 2000-DCS(502)-2 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana as of and for the year ended June 30, 2012, and have issued our report thereon dated December 21, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The State of Indiana's response to the findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. We did not audit the State of Indiana's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the State of Indiana's management, Indiana Governor, Indiana Auditor of State, Indiana Treasurer of State, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.



Bruce Hartman
State Examiner

June 28, 2013

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2011 to June 30, 2012

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
U.S. DEPARTMENT OF AGRICULTURE					
Supplemental Nutrition Assistance Program (SNAP) Cluster					
Supplemental Nutrition Assistance Program (SNAP)	10.551				
Food Stamp Assistance		500		\$ 1,427,049,550	\$ -
SNAP EBT - STATE EXCHANGE - 20		500	2011IS802642	525	-
2012 SNAP EBT State Exchange		500	2IN400099	1,638	-
Total for Program				1,427,051,713	-
State Administrative Matching Grants for SNAP	10.561				
SNAP SAE / FOODS STAMPS IMPACT		500	2009IS251442	(5,714)	-
SNAP/E&T/Food Stamp Impact		500	2009IS252042	(24)	-
FY11 SNAP State Exchange		500	2011IS803642	13,392	-
SNAP - SAE - 2011 - 2011IS2514		500	21N400099	25,968,156	-
SNAP - SAE - 2010 - 2010IS2514		500	2IN400099	649,799	-
2012 SNAP E&T 100% Grant.		500	2IN420126	837,391	-
SNAP 100% E&T - FY11		500	2IN420126	1,130,420	-
SNAP 2yr Nutrition Education		500	2IN43009	2,191,947	2,191,947
Department of Defense Grant		500	2IN430099	19,253	-
SNAP E&T 50% Grant		500	2012IS251942	211,088	-
SNAP E&T 50% Part Reimbursement		500	2012IS252042	138	-
SNAP SAE-(500FSA14_50_F12 & 50		500	2012IS251142	25,176,382	-
SNAP State Exchange 2012		500		1,189	-
SNAP E&T 50% PART. REIMB - fy1		500	2011IS252042	1,200	-
SNAP E&T 50% OPER. FY11 - 2011		500	2011IS251942	722,479	-
Total for Program				56,917,097	2,191,947
Total for Cluster				1,483,968,810	2,191,947
Child Nutrition Cluster					
School Breakfast Program (SBP)	10.553				
School Breakfast Program 2007		718	2008IN109942	133	133
Breakfast Program 2009-2010		450	2IN300059	5,026	-
Breakfast Program 2009-2010		560	2IN300059	15,464	-
Breakfast Program 2009-2010		615	2IN300059	67,537	-
Breakfast Program 2009-2010		718	2IN300059	(14,013)	-
School Breakfast Program		718	2IN300059	(2)	-
Breakfast Program 2010-2011		450	2IN300260	5,598	-
Breakfast Program 2010-2011		550	2IN300260	11,500	-
Breakfast Program 2010-2011		560	2IN300260	46,772	-
Breakfast Program 2010-2011		615	2IN300260	331,006	-
Breakfast Program 2010-2011		718	2IN300260	13,290,590	13,281,654
Total for Program				13,759,611	13,281,788
National School Lunch Program (NSLP)	10.555				
School Food Program 2007-2008		718	2008IN109942	541	541
2012 Child Nutrition 2011-2012		415	2IN300059	5,940	-
2012 Child Nutrition 2011-2012		450	2IN300059	35,213	-
School Food Program 2009-2010		450	2IN300059	9,134	-
2012 Child Nutrition 2011-2012		550	2IN300059	83,830	-
2012 Child Nutrition 2011-2012		560	2IN300059	37,375	-
School Food Program 2009-2010		560	2IN300059	416	-
2012 Child Nutrition 2011-2012		615	2IN300059	145,297	-
National School Lunch Program		718	2IN300059	(2,563)	(2,563)
School Food Program 2009-2010		718	2IN300059	(480,497)	-
2012 Child Nutrition 2011-2012		718	2IN300059	261,097,486	261,097,486
School Food Program 2010-2011		450	2IN300260	10,217	-
School Food Program 2010-2011		550	2IN300260	15,100	-
School Food Program 2010-2011		560	2IN300260	126,335	-
School Food Program 2010-2011		615	2IN300260	372,180	-
School Food Program 2010-2011		718	2IN300260	54,164,567	53,562,657
Food Commodities		718		36,700,040	36,700,040
Total for Program				352,320,611	351,358,160
Special Milk Program for Children (SMP)	10.556				
Special Milk Program 2010-2011		718	2IN300260	90,164	90,164

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2011 to June 30, 2012
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF AGRICULTURE (continued)</u>					
Child Nutrition Cluster (continued)					
Summer Food Service Program for Children (SFSPC)	10.559				
Summer Food Service Program		718	2IN300059	32,871	32,871
Summer Food Service Program		718	2IN300059	118	118
Summer Feeding Program 2010-2011		718	2IN300260	7,428,305	7,428,305
Food Commodities		718		42,656	42,656
Total for Program				7,503,951	7,503,951
Total for Cluster				373,674,336	372,234,062
Emergency Food Assistance Cluster					
Emergency Food Assistance Program (Admin Costs)	10.568				
2009 The Emergency Food Assist		400	2IN810001	960,116	25,306
Emergency Food Assistance Program (Food Commodities)	10.569				
TEFAP		400		10,600,580	10,600,580
Total for Cluster				11,560,696	10,625,886
Plant and Animal Disease, Pest Control, and Animal Care	10.025				
Emerald Ash Borer Survey		300	10-8218-0431-CA	42,902	42,902
Chronic Wasting Disease (CWD)		300	10-9618-0129CA	672	-
FY10 Johne's Disease Program		351	10-9618-0159CA	19,814	-
2010 VHS		351	10-9618-0880CA	16,088	-
2011 Giant Hogweed Surveys		300	11-8218-0302-CA	10,229	-
CAPS Grant - Entomology		300	11-8218-0332-CA	109,988	109,988
Emerald Ash Borer Survey		300	11-8218-0431-CA	131,671	86,505
Thousand Cankers Disease		300	11-8218-0793-CA	25,294	-
Farm Bill		300	11-8218-08	51,621	27,021
CWD Cooperative Agreement		300	11-9618-1029CA	46,384	10,692
2011 Traceability Coop Agreement		351	11-9618-1053	60,796	-
2012 Cooperative Pest Survey		300	12-8218-0332-CA	24,589	24,589
2012 EABAP Grant		300	12-8218-0431-CA	6,034	-
2012 SCRAPIE ERADICATION COOP		351	12-9618-1132CA	27,571	-
2012 ANIMAL DISEASE TRACEABILITY		351	10-9618-1212CA	58,426	-
Scrapie Surveillance		351	10-9618-0039CA	42,207	-
2011 Viral Hemorrhagic Septice		351	10-9618-0880CA	19,524	-
Total for Program				693,810	301,697
Market Protection and Promotion	10.163				
National Organic Certification		036	12-25-A-5308	51,721	51,721
Specialty Crop Block Grant	10.170				
Specialty Crop Block Grant		036	12-25-B-0846	42,824	42,824
Specialty Crop Block Grant		036	12-25-B-0922	68,714	68,714
Specialty Crop Block Grant		036	12-25-B-1067	167,652	167,652
Specialty Crop Block Grant		036	12-25-B1227	146,845	146,845
Total for Program				426,034	426,034
Organic Certification Cost Share Program	10.171				
Organic Cost Share Program		036	12-25-A-5496	19,013	19,013
Cooperative Agreements with States for Intrastate Meat & Poultry Inspection					
2012 Meat & Poultry Inspection	10.475	351	12-37-A-310 BASE	993,007	-
2012 PHDCIS State Program		351	12-37A-310 FAIM	4,693	-
FY11 Cooperative Meat & Poultry		351	Indiana FY2011 Allocation	442,640	-
2011 Public Health Data Communication		351	PHDCIS-11	3,493	-
Total for Program				1,443,832	-
Special Supplemental Nutrition Program for Women, Infants and Children	10.557				
WIC Contingency Food		400	2IN700002	39,322,614	6,558,542
WIC Breastfeeding Peer Counsel		400	2IN700012	624,199	257,595
WIC Senior Farmers Market Program		400	2IN810001	57,763	-
USDA WIC Program		400	2IN700002	74,771,609	38,300
Total for Program				114,776,184	6,854,436

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2011 to June 30, 2012
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF AGRICULTURE (continued)</u>					
Child and Adult Care Food Program	10.558				
Child Care Food Program 2007-2008		718	2008IN109942	5	5
Child Care food Service Program		718	2IN300059	17,920	17,920
CNP CACFP Cash IN Lieu - Child		718	2IN300059	1,102,959	944,691
Child Care Food Program 2009-2010		718	2IN300059	5,022	5,678
Childcare Food Program 2010-2011		718	2IN300260	15,524,608	15,524,608
Total for Program				16,650,514	16,492,902
State Administrative Expenses for Child Nutrition	10.560				
Child Nutrition State Administration		718	2IN300059	1,767,140	-
Child Nutrition SAE Program		718	2IN300260	1,384	-
CN SAE 2010-2011		718	2IN300260	2,079,449	-
Total for Program				3,847,973	-
Commodity Supplemental Food Program	10.565				
2009, 2010, 2011, 2012, 2013		400	2IN810001	312,812	-
Food Commodities		400		968,578	968,578
Total for Program				1,281,390	968,578
WIC Farmers' Market Nutrition Program	10.572				
CAP FM ADMIN EXPENSE		400	2IN810001	368,185	-
Team Nutrition Grants	10.574				
CNP Team Nutrition		718	8IN300001	4,834	4,834
CNP Team Nutrition		718	8IN300001	36,587	36,587
Team Nutrition Grant (comp)		718	8IN300001	8,217	-
Team Nutrition Grant (non-comp)		718	8IN300001	29,223	16,000
Total for Program				78,861	57,421
Child Nutrition Discretionary Grants	10.579				
CN School Food Equip Grant		718		78,221	78,221
2011 ART METHOD II IMPLEMENTATION		718	8IN310000	280,000	-
Total for Program				358,221	78,221
Fresh Fruit and Vegetable Program	10.582				
Fresh Fruit & Vegetable Prog 2010		718	2IN300059	2,113,331	2,113,331
Fresh Fruit & Vegetable Program 2011		718	2IN310059	375,625	375,625
Total for Program				2,488,955	2,488,955
Emerging Markets Program	10.603				
Emerging Markets Program Grant		036	2010-35	20,900	-
Forestry Research	10.652				
Forestry Inventory and Analysis		300	08-CA-11242305-011	142,089	-
Cooperative Forestry Assistance	10.664				
2008 Gypsy Moth Slow the Spread		300	8/1/2004	(7,954)	-
08 Forestry Assistance		300	08-DG-11420004-208	39,625	-
6000 13060		300	09-DG-11420004-155	5,000	-
2009 Consolidated Forestry Grant		300	09-DG-11420004-211	154,148	43,675
Cooperative Forestry Assistance		300	10-DG-11420004-193	243,634	37,345
Volunteer Fire Assistance		300	10-DG-11420004-194	36,612	36,612
S&PF Redesign - Cooperative		300	10-DG-11420004-195	73,323	-
Trapping & Treatment Program		300	11/1/2004	124,669	14,422
2011 Volunteer Fire Assistance		300	11-DG-11420004-143	193,646	-
2011 Consolidated Award		300	11-DG-11420004-230	235,656	-
2012 Gypsy Moth Slow the Spread		300	12/1/2004	19,063	-
Total for Program				1,117,424	132,055
Urban and Community Forestry Program	10.675				
Indiana Urban Tree Canopy		300	10-DG-11420004-273	91,550	-
Great Lakes Restoration Initiative		300	11-DG-11420004-016	93,461	93,461
Total for Program				185,011	93,461

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2011 to June 30, 2012
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF AGRICULTURE (continued)</u>					
Forest Legacy Program	10.676				
2007 Forest Legacy Acquisition		300	07-DG-11420004-200	885,000	-
2007 Forest Legacy Administration		300	07-DG-11420004-326	1,253	-
Total for Program				886,253	-
Forest Stewardship Program	10.678				
Forest Stewardship (SPST)		300	09-DG-11420004-209	67,355	-
2011 Deer Impact Assessment		300	11-DG-11420004-144	1,031	-
Statewide Strategies		300	11-DG-11420004-344	5,994	-
Total for Program				74,380	-
Forest Health Protection	10.680				
Restoration of At Risk Trees		300	09-DG-11420004-210	2,137	-
EAB Delimitation Survey		300	09-DG-11420004-343	8,898	-
Forest Legacy Administration		300	09-DG-11420004-365	5,830	-
Targeted Zip Code Survey		300	10-DG-11420004-300	8,741	2,177
Slowing Ash Mortality		300	10-DG-11420004-356	37,987	-
Total for Program				63,591	2,177
Wood Education and Resource Center	10.681				
Wood Education Resource Center		300	10-DG-11420004-158	7,515	-
Soil Survey	10.903				
Acquisition of LiDAR data		067	68-52KY-11-051	55,500	-
Wildlife Habitat Incentive Program	10.914				
Wildlife Habitat Incentive		300	WHIP 2002 72-52-KY-3-296	3,490	-
2009-2010-2011 Pest Management		300	WHIP7252KY08IBH	78	-
Total for Program				3,567	-
Total U.S. Department of Agriculture				2,014,244,766	413,018,567
<u>U.S. DEPARTMENT OF COMMERCE</u>					
Economic Development Cluster					
Economic Adjustment Assistance	11.307				
Economic Adjustment Assistance		038	06-69-05610	79,041	-
Coastal Zone Management Administration Awards	11.419				
Coastal Zone Management		300	NA08NOS4190420	96,526	-
Indiana Lake Michigan Coastal		300	NA09NOS4190079	196,957	107,267
Coastal Zone Management Admin		300	NA10NOS4190187	304,716	225,925
2011 Coastal Zone Management		300	NA11NOS4190094	296,328	73,238
Total for Program				894,526	406,431
Applied Meteorological Research	11.468				
Emergency Warning System		385	NA10NWS4680024	240,890	240,890
State Broadband Data and Development Grant Program - ARRA	11.558				
ARRA - SBDD-Indiana Office of Technology		067	18-5-m09003	686,385	-
Total U.S. Department of Commerce				1,900,842	647,321
<u>U.S. DEPARTMENT OF DEFENSE</u>					
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113				
Department of Defense		495	W912DY-10-2-0216	141,392	-
Military Construction, National Guard	12.400				
Lafayette Armed Forces Reserve		110	W912L9-07-2-2001	78,202	-
Operational Readiness Training		110	W912L9-10-2-2002	623,680	-
Operational Readiness Training		110	W912L9-10-2-2003	373,860	-
Machine Gun Range at Camp Atterbury		110	W912L9-11-2-2001	1,459,953	-
JFHQ ADD/ALT STOUT FIELD		110	W912L9-11-2-2002	2,079,132	-
FMS Terre Haute		110	W912L9-11-2-2003	441,178	-
ARFC ADD/ALT SOUTH BEND		110	W912L9-11-2-2004	1,125,551	-
Department of Public Works		110	W912L9-09-2-2001	313,909	-
Total for Program				6,495,465	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2011 to June 30, 2012
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF DEFENSE (continued)</u>					
National Guard Military Operations and Maintenance (O&M) Projects	12.401				
ARRA - Indiana Sustainment Res		110	W912L9-09-2-9056	318,440	-
Greenwood-Franklin Armed Force		110	W912L9-08-2-2001	6,635,341	-
APP10 10 ARNG ATPM		110	W912L9-10-2-1010	(2,334)	-
W912L9-11-2-1001		110	W912L9-11-2-1001	9,598,911	-
W912L9-11-2-1002		110	W912L9-11-2-1002	239,581	-
W912L9-11-2-1003		110	W912L9-11-2-1003	1,283,074	-
W912L9-11-2-1004		110	W912L9-11-2-1004	38,410	-
W912L9-11-2-1005		110	W912L9-11-2-1005	702,098	-
W912L9-11-2-1007		110	W912L9-11-2-1007	546,586	-
W912L9-11-2-1010		110	W912L9-11-2-1010	26,937	-
W912L9-11-2-1021		110	W912L9-11-2-1021	219,043	-
W912L9-11-2-1021T		110	W912L9-11-2-1021T	66,711	-
W912L9-11-2-1023F		110	W912L9-11-2-1023F	232,101	-
W912L9-11-2-1023T		110	W912L9-11-2-1023T	193,044	-
W912L9-11-2-1024F		110	W912L9-11-2-1024F	388,342	-
USPFO for IN		110	W912L9-11-2-1040	61,055	-
FY 2012 APP1 RPOM		110	W912L9-12-2-1001	11,217,279	-
FY 2012 APP2 ENV		110	W912L9-12-2-1002	583,541	-
FY 2012 APP3SEC		110	W912L9-12-2-1003	1,381,531	-
FY 2012 APP4 ELEC SEC		110	W912L9-12-2-1004	69,131	-
FY 2012 APP5 COMMO		110	W912L9-12-2-1005	1,955,184	-
FY 2012 APP7 SRP		110	W912L9-12-2-1007	820,169	-
FY 2012 APP10 ATPM		110	W912L9-12-2-1010	47,711	-
FY 2012 APP21F FOMA		110	W912L9-12-2-1021F	466,499	-
FY 2012 APP21T FOMA		110	W912L9-12-2-1021T	362,317	-
FY 2012 APP23F SEC		110	W912L9-12-2-1023F	486,966	-
FY 2012 APP23T SEC		110	W912L9-12-2-1023T	488,517	-
FY 2012 APP24F FIRE		110	W912L9-12-2-1024F	816,007	-
FY 2012 APP40 DLC		110	W912L9-12-2-1040	95,362	-
APP1 09 ARNG RPOM		110	W912L909210010	2,321	-
APP5 09 ARNG COMMO		110	W912L909210050	2,880	-
APP1 10 ARNG RPOM		110	W912L91021001	(151,570)	-
APP2 10 ARNG ENV		110	W912L91021002	12,324	-
APP5 10 C4IM		110	W912L91021005	44,147	-
APP7 10 ARNG SRP		110	W912L91021007	519,727	-
APP21 10 ANG HULMAN FOMA		110	W912L91021021T	25,353	-
APP23 10 ANG HULMAN SEC		110	W912L91021023T	20,924	-
APP24 10 ANG BAER FIRE		110	W912L91021024F	418	-
Total for Program				39,814,075	-
National Guard ChalleNGe Program	12.404				
Hoosier Youth Challenge		110	W912L9-10-2-4000	58	-
Hoosier Youth Challenge		110	W912L9-11-2-4000	2,595,175	-
Master Youth Programs Cooperat		110	W912L9-11-2-4002	23,771	-
USFPO fir IN		110	W912L9-11-2-4003	11,015	-
STARBASE FFY12		110	W912L9-12-2-4002	124,984	-
HYCA FY12 Travel		110	W912L9-12-2-4003	3,081	-
MCA 09 HYCA		110	W912L909240000	632	-
Total for Program				2,758,717	-
Total U.S. Department of Defense				49,209,649	-
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
CDBG - State Administered CDBG Cluster					
Community Development Block Grant/State's Program	14.228				
2003 CDBG Grant		038	B-03-DC-180001	48,668	47,195
2004 CDBG Grant		038	B-04-DC-180001	29,157	29,157
2005 CDBG Grant		038	B-05-DC-180001	9,383	9,383
2006 Community Development Block Grant		038	B-06-DC-18-0001	301,188	136,987
2006 Community Development Block Grant		038	B-07-DC-18-0001	1,016,777	1,016,777
2008 Community Development Block Grant		038	B-08-DC-18-0001	623,341	623,592
Supplemental CDBG Disaster Grant		038	B-08-DF-18-0001	8,736,266	8,629,495
Supplemental CDBG Disaster Grant		300	B-08-DF-18-0001	10,762	-
Disaster Recovery Assistance		038	B-08-DI-18-0001	137,816,060	137,548,016
Disaster Recovery Assistance		067	B-08-DI-18-0001	1,257,541	-
Disaster Recovery Assistance		300	B-08-DI-18-0001	243,024	14,368
2009 Community Development Block Grant		038	B-09-DC-18-0001	1,783,359	1,587,720

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<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)</u>					
CDBG - State Administered CDBG Cluster (continued)					
Community Development Block Grant/State's Program (continued)					
2010 Community Development Block Grant		038	B-10-DC-18-0001	19,067,440	18,806,991
2011 Community Development Block Grant		038	B-11-DC-18-0001	4,045,860	4,045,860
Total for Program				<u>174,988,824</u>	<u>172,495,542</u>
ARRA - Community Development Block Grant/State's Program	14.255				
ARRA - CDBG - Title I Assistance		038	B-09-DY-18-0001	1,155,459	1,139,653
Total for Cluster				<u>176,144,283</u>	<u>173,635,195</u>
Fair Housing Assistance Program - State and Local	14.401				
HUD FHAP - 2003		258	FF205K035008	24,213	-
Fair Housing Assistance Program		258	6FPSLP0004	95,110	-
Fair Housing Assistance Program		258	FF205K 5008	22,988	-
HUD-Fair Housing Assistance Program		258	FF205K055008	7,919	-
HUD-Fair Housing Assistance Program		258	FF205K065008	15,465	-
HUD-Fair Housing Assistance Program		258	IFF205K075008	18,394	-
Total for Program				<u>184,088</u>	<u>-</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900				
Lead Based Paint Hazard Control		400	INLHB0450-09	367,308	-
Lead and Healthy Homes		400	INLHB0450-09	34,475	-
Total for Program				<u>401,784</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>176,730,155</u>	<u>173,635,195</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>					
Fish and Wildlife Cluster					
Sport Fish Restoration Program	15.605				
Public Access for Fishing		300		372,275	-
Statewide Hatchery Production		300		628,996	14,275
Statewide Fisheries Management		300	F-10-D-44	960,320	-
Statewide Hatchery Operations		300	F-21-D-21	805,947	28,854
Indiana Aquatic Resources Education		300	F-24-E-15	162,363	-
Lake Michigan Yellow Perch		300	F-27-R-2	90,178	90,178
Statewide Fisheries Management		300	F10D45	223,435	-
Federal Aid Coordination		300	FW-14-C-57	51,409	-
Statewide Public Access		300	FW-21-D-43	294,826	-
Indian Public Access Program		300	FW-21-D-44	17,664	-
Technical Assistance		300	FW-26-T-20	206,208	-
Total for Program				<u>3,813,623</u>	<u>133,307</u>
Wildlife Restoration	15.611				
National CP33 Monitoring Program		300	080300-331528-05	3,998	-
Statewide Area Development		300		1,345,127	-
Wildlife Survey & Monitoring-B		300		130,404	-
Indiana Hunter Education Program		300	F11AF00135	209,681	-
Indiana Wildlife Surveys		300	F12AF00282	12,996	-
Federal Aid Coordination		300	FW-14-C-57	44,320	-
Fish and Wildlife Area Development		300	FW-22-D-44	1,769,711	-
Technical Assistance		300	FW-26-T-20	123,393	-
Sugar Creek (Healthy Rivers IN)		300	FW-29-L-1	6,775	-
Muscatatuck(HRI) Land Acquisition		300	FW-30-L-1	170,332	-
Muscatatuck (Healthy Rivers IN)		300	FW-30-L-2	953,106	-
Oka Ridge Archery Club		300	W-32-S-18	5,836	5,836
Private Lands Technical Assistance		300	W-34-T-2	33,532	-
Private Lands Technical Assistance		300	W-34-T-3	589,423	-
IN Wildlife Surveys and Monitor		300	W-36-R-1	124,402	-
Wildlife Restoration Activities		300	W-37-D-1	59,792	-
Indiana Wildlife Surveys		300	W-38-R-1	112,685	-
Wildlife Restoration Activities		300	W-39-HM-1	109,088	-
Herre (Pheasants Forever)		300	W-42-L-1	1,465	-

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<u>U.S. DEPARTMENT OF INTERIOR</u>					
Fish and Wildlife Cluster					
Wildlife Restoration (continued)					
PIGEON RIVER IN-HOLDINGS ACQUISITION		300	W-42-L-2	278	-
JUNKER TRACTS ACQUISITION		300	W-42-L-3	135,587	-
Waterfowl Marsh Repair and Restoration		300	W-43-D-1	6,041	-
Total for Program				5,947,972	5,836
Total for Cluster				9,761,595	139,143
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250				
FY 2012 Indiana A&E Grant		300		1,125,342	-
FY11 Indiana A&E Grant		300	S11AP20001	222,727	-
Total for Program				1,348,069	-
Abandoned Mine Land Reclamation (AMLR) Program	15.252				
AML		300		4,710,207	191,942
FY 2012 AML		300	GR207180	348,182	85,713
FY 2010 Indiana AML Grant		300	S10AF16264	8,766,479	79,197
Total for Program				13,824,868	356,852
Fish and Wildlife Management Assistance	15.608				
Great Lakes Restoration Initiative		300	30181AG075	765,885	-
Indiana Aquatic Nuisance Specimen		300	30181AG111	25,292	-
Electrical upgrade at Bodine		300	F11AP00218	7,369	-
Total for Program				798,547	-
Cooperative Endangered Species Conservation Fund	15.615				
Habitat Conservation Plan		300	E-11-EP-1	190,007	96,216
Equipment Acquisition, Acoustics		300	E-12-R-1	61,966	-
Indiana Bat Banding Registry		300	E-7-R-1	11,264	5,920
Total for Program				263,237	102,136
Clean Vessel Act	15.616				
Clean Vessel Pump Out CV-1-10		495	CV-1-10	7,835	-
Clean Vessel Act Pumpout Seg 1		300	CV-1-15	141,992	-
Clean Vessel Act Pumpout Seg 1		495	CV-1-15	28,219	-
Clean Vessel Pump Out CV-1-7		495	CV-1-7	5,136	-
Clean Vessel Pump Out Grant		495	V-1-11	21,940	-
Clean Vessel Pump Out Grant		495	V-1-12	38,734	-
Clean Vessel Act Pumpout Grant		495	V-1-13	73,244	-
Clean Vessel Act Pumpout Grant		300	V-1-14	102,951	-
Clean Vessel Act Pumpout Grant		495	V-1-14	881	-
Clean Vessel Pump Out Grant		495	V-1-9	75,797	-
Tier 1 Rising Sun & Inland Y-5		495	Y-5-B-1	36,913	-
Total for Program				533,643	-
Sportfishing and Boating Safety Act	15.622				
Boating Infrastructure Grant		495	Y-7-B-1	44,015	-
Boating Infrastructure Tier 1		495	Y-8-B-1	21,174	-
Boating Infrastructure Grant		495	Y-9-B-1	54,000	-
Total for Program				119,189	-
Firearm and Bow Hunter Education and Safety Program	15.626				
Indiana Hunter Education Program		300	W-33-E-1	16,142	-
Hoosier Outdoor Heritage		300	W-40-E-1	64,947	-
Total for Program				81,089	-
State Wildlife Grants	15.634				
State Wildlife Grant Project		300	F11AF00332	162,359	-
Wildlife Diversity Survey		300	T-3-6	217,424	-
Statewide Land Acquisition		300	T-6-L-4	58,349	-
Recovery of Allegheny Woodrats		300	T-7-R-10	86,900	74,918
Recovery Actions to Secure IN		300	T-7-R-11	175,975	175,975

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<u>U.S. DEPARTMENT OF INTERIOR (continued)</u>					
State Wildlife Grants (continued)					
Role of Wild Mammals and Birds		300	T-7-R-12	88,951	88,951
Assessment of Eastern Hellbend		300	T-7-R-3	61,552	56,255
Assessment to Gene flow in Mammals		300	T-7-R-4	34,385	34,385
Red dace in Mill Creek Wabash		300	T-7-R-6	13,212	13,212
Local & Landscape Habitat Association		300	T-7-R-7	86,446	86,446
Timber Rattlesnake Investigation		300	T-7-R-8	22,479	-
Box Turtle Investigations		300	T-7-R-9	93,138	93,138
Wells County Conservation Club		300	W-32-S-17	40,823	40,823
Total for Program				1,141,994	664,103
Research Grants	15.650				
Landscape Conservation Cooperative		300	30181AG088	296	-
National Outreach and Communication Program	15.653				
Provided by Recreational Boating		300	RBFF-07-G-085	11,660	-
Endangered Species Conservation Recovery Implementation Funds	15.657				
Indiana White Nose Syndrome		300	S-1-TW-2	16,727	-
Great Lakes Restoration	15.662				
Great Lakes Restoration		300	99310-B-0066	26,255	-
U.S. Geological Survey - Research and Data Collection	15.808				
Central Indiana Imagery of 31		067	G11AC20180	100,000	-
Central Indiana LiDar and Hydr		067	G11AC20181	61,646	-
Total for Program				161,646	-
Historic Preservation Fund Grants-In-Aid	15.904				
DHPA 2010 Federal Award		300	18-10-21921	137,713	-
DHPA 2011 Federal Award Estima		300	18-11-31921	756,107	286,087
DHPA 2012 Federal Award Estima		300	18-12-41921	67,857	6,521
Total for Program				961,677	292,608
Outdoor Recreation - Acquisition, Development and Planning	15.916				
Harry H. Huston Sports Center		300	18-00564	54,675	-
Indiana Statewide Outdoor Rec		300	18-00566	22,262	-
Pine Knob Park Phase 2		300	18-00568	16,624	16,624
Will Detmer Park		300	18-00572	91,159	91,159
Beckenholdt Park Phase II		300	18-00575	133,650	133,650
3001000052		300	180546	104,258	104,258
Total for Program				422,627	345,691
Save America's Treasures	15.929				
Preserve America Mounds		300	18-10-AP-5010	35,487	26,601
Total U.S. Department of Interior				29,508,605	1,927,133
<u>U.S. DEPARTMENT OF JUSTICE</u>					
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
FY08 Justice Assistance Grant		022	2008-DJ-BX-0018	(15,866)	-
FY08 Justice Assistance Grant		032	2008-DJ-BX-0018	649	9,309
FY08 Justice Assistance Grant		100	2008-DJ-BX-0018	8,832	-
FY08 Justice Assistance Grant		615	2008-DJ-BX-0018	53,381	-
2008 Edward Byrne Memorial		032	2008-DJ-BX-0752	73,950	73,950
2008 Edward Byrne Memorial		100	2008-DJ-BX-0752	634	-
2009 Edward Byrne Memorial		022	2009-DJ-BX-0049	93,623	-
2009 Edward Byrne Memorial		026	2009-DJ-BX-0049	16,126	-
2009 Edward Byrne Memorial		032	2009-DJ-BX-0049	492,739	229,202
2009 Edward Byrne Memorial		100	2009-DJ-BX-0049	146,888	-
2009 Edward Byrne Memorial		615	2009-DJ-BX-0049	171,584	-
FY10 Justice Assistance Grant		022	2010-DJ-BX-0254	19,637	-
FY10 Justice Assistance Grant		026	2010-DJ-BX-0254	4,154	-
FY10 Justice Assistance Grant		032	2010-DJ-BX-0254	2,459,858	2,459,756
FY10 Justice Assistance Grant		100	2010-DJ-BX-0254	275,282	-

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<u>U.S. DEPARTMENT OF JUSTICE (continued)</u>					
JAG Program Cluster (continued)					
Edward Byrne Memorial Justice Assistance Grant Program (continued)					
FY10 Justice Assistance Grant		610	2010-DJ-BX-0254	32,495	-
FY10 Justice Assistance Grant		615	2010-DJ-BX-0254	134,642	-
2011 Edward Byrne Memorial		022	2011-DJ-BX-2622	46,791	-
2011 Edward Byrne Memorial		100	2011-DJ-BX-2622	99,877	-
2011 Edward Byrne Memorial		615	2011-DJ-BX-2622	29,420	-
Total for Program				4,144,697	2,772,217
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803				
ARRA - FY 2009 Recovery Act		022	2009-SU-B9-0047	234,278	-
ARRA - FY 2009 Recovery Act		026	2009-SU-B9-0047	35,590	-
ARRA - FY 2009 Recovery Act		032	2009-SU-B9-0047	2,712,962	1,730,395
ARRA - FY 2009 Recovery Act		100	2009-SU-B9-0047	1,601,007	-
ARRA - FY 2009 Recovery Act		286	2009-SU-B9-0047	414,582	-
Total for Program				4,998,419	1,730,395
Total for Cluster				9,143,116	4,502,612
Sexual Assault Services Formula Program	16.017				
IN Sexual Assault Services		032	2009-KF-AX-0020	50,690	43,057
Indiana Sexual Assault Svcs		032	2010-KF-AX-0016	148,272	138,796
Total for Program				198,963	181,853
Prisoner ReEntry Initiative Demonstration (Offender Reentry)	16.202				
Collaborative Reentry Project		615	2008-RE-CX-0014	165,584	-
Womens Family and Community Reentry		615	2010-RN-BX-0014	1,560	-
Total for Program				167,145	-
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	16.203				
Indiana Sex Offender Management		615	2008-WP-BX-K011	11,340	-
Juvenile Accountability Block Grants	16.523				
Juvenile Accountability Block		032	2008-JB-FX-0044	87,981	87,981
FY 2009 Juvenile Accountability		032	2009-JB-FX-0066	594,840	594,792
FY 2009 Juvenile Accountability		615	2009-JB-FX-0066	41,404	-
FY10 Juvenile Accountability		032	2010-JB-FX-0086	21,604	-
FY10 Juvenile Accountability		610	2010-JB-FX-0086	19,385	-
FY11 Juvenile Accountability		032	2011-JB-FX-0017	22,030	-
Total for Program				787,244	682,774
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540				
Evidence-Based Programming		032	2008-JP-FX-0047	21,133	21,133
OJJDP FY 09 Title Formula Grant		032	2009-JF-FX-0022	60,037	48,097
OJJDP FY 09 Title Formula Grant		258	2009-JF-FX-0022	10,350	-
Title II Formula Grants Program		032	2010-JF-FX-0043	606,864	606,864
Title II Formula Grants Program		615	2010-JF-FX-0043	25,797	-
Title II Formula Grants Program		719	2010-JF-FX-0043	15,310	15,310
2011 Title II Formula Grants		032	2011-JF-FX-0009	182,236	98,298
2011 Title II Formula Grants		615	2011-JF-FX-0009	27,142	-
2011 Title II Formula Grants		719	2011-JF-FX-0009	15,484	15,484
Total for Program				964,352	805,185
Missing Children's Assistance	16.543				
Internet Crimes against Children		100	2008-MC-CX-K006	245,964	79,901
2011 Indiana Internet Crimes		100	2011-MC-CX-K005	31,008	8,957
Salary for Indiana CASA		022	IN10911-11-0711-S	(1,302)	-
National CASA Association		022	IN10911-10-0710-S	8,111	-
Total for Program				283,781	88,858
Title V Delinquency Prevention Program	16.548				
08 OJJDP T-II Formula Grants		032	2008-JF-FX-0025	266	266
08 OJJDP T-II Formula Grants		615	2008-JF-FX-0025	979	19,196
Evidence-based programming		032	2009-JP-FX-0076	19,196	19,196
Total for Program				20,441	38,658

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<u>U.S. DEPARTMENT OF JUSTICE (continued)</u>					
State Justice Statistics Program for Statistical Analysis Centers	16.550				
Indiana Statewide Victimization		032	2010-BJ-CX-K016	44,300	44,300
2011 STATISTICS PROGRAM		022	2011-BJ-CX-K064	395	-
Total for Program				44,695	44,300
National Criminal History Improvement Program	16.554				
2009 IN National Criminal History		022	2009-RU-BX-K030	112,443	-
FY2011 IN Criminal History		022	2011-MU-BX-K086	7,002	-
Total for Program				119,445	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560				
NIJ FY 09 Coverdell Forensic		032	2009-CD-BX-0075	6,144	17,600
NIJ FY 09 Coverdell Forensic		100	2009-CD-BX-0075	116,409	-
Total for Program				122,554	17,600
Crime Victim Assistance	16.575				
OVC FY2008 VOCA Victim Assistance		022	2008-VA-GX-0031	245,658	-
OVC FY2008 VOCA Victim Assistance		032	2008-VA-GX-0031	36,221	(28,290)
OVC FY2008 VOCA Victim Assistance		615	2008-VA-GX-0031	-	-
FY2009 VOCA Victim Assistance		032	2009-VA-GX-0049	594,249	436,415
FY2010 VOCA Victim Assistance		032	2010-VA-GX-0049	2,956,674	2,906,929
FY2010 VOCA Victim Assistance		046	2010-VA-GX-0049	12,009	-
FY2010 VOCA Victim Assistance		615	2010-VA-GX-0049	11,043	-
2011 VOCA VICTIMS ASSIST FUND		032	2011-VA-GX-0039	4,343,338	4,146,590
2011 VOCA VICTIMS ASSIST FUND		046	2011-VA-GX-0039	24,554	-
Total for Program				8,223,746	7,461,643
Crime Victim Compensation	16.576				
FY 2009 VOCA Victim Compensation		032	2009-VC-GX-0046	(2,136)	(7,562)
OVC FY 10 VOCA Victim Compensation		032	2010-VC-GX-0010	1,645,489	1,540,956
FY 2011 VOCA COMPENSATION FORM		032	2011-VC-GX-0052	1,341,277	1,252,671
Total for Program				2,984,630	2,786,065
Edward Byrne Memorial State and Local Law Enforcement Assistance	16.580				
FY 2007 Bryne Justice Assistance		032	2007-DJ-BX-0081	11,321	11,852
FY 2007 Bryne Justice Assistance		615	2007-DJ-BX-0081	(2)	-
IN Mortgage Fraud Prosecution		046	2010-DG-BX-0131	125,744	-
Total for Program				137,063	11,852
Drug Court Discretionary Grant Program	16.585				
Statewide Program to Provide		022	2010-DC-BX-0123	244,776	-
Understanding Domestic Violence		022	2010-WC-AX-0002	10,970	-
Total for Program				255,747	-
Violence Against Women Formula Grant	16.588				
ARRA - STOP Recovery Act Formula		032	2009-EF-S6-0020	311,934	278,553
IN 2009 STOP Violence Against Women		032	2009-WF-AX-0006	1,195	671,920
FY10 STOP Violence Against Women		032	2010-WF-AX-0022	687,013	-
2011 STOP FORMULA FUNDING		032	2011-WF-AX-0010	33,055	-
2011 STOP FORMULA FUNDING		032	2011-WF-AX-0010	1,877,286	1,805,495
Total for Program				2,910,482	2,755,968
Residential Substance Abuse Treatment for State Prisoners	16.593				
2009 Indiana Residential Substance Abuse		032	2009-RT-BX-0052	14,883	14,883
2010 Indiana Residential Substance Abuse		032	2010-RT-BX-0011	234,272	234,272
2010 Indiana Residential Substance Abuse		615	2010-RT-BX-0011	114,915	-
2011 Residential Substance Abuse		032	2011-RT-BX-0062	17,291	17,291
2011 Residential Substance Abuse		615	2011-RT-BX-0062	36,816	-
Total for Program				418,176	266,445

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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<u>U.S. DEPARTMENT OF JUSTICE (continued)</u>					
Corrections Training and Staff Development	16.601				
NIC Cooperative Agreement Award		515	10K124GKD6	16,880	-
NIC Cooperative Agreement Award		615	10M17GKF4	36,614	-
Total for Program				53,493	-
State Criminal Alien Assistance Program	16.606				
State Criminal Alien Assistance		615	2008-AP-BX-0204	20,426	-
SCAAP GRANT		615	2008-AP-BX-1581	111,375	-
Total for Program				131,800	-
Bulletproof Vest Partnership Program	16.607				
Vest program		032	2007BOBX07037645	10,964	10,964
Bulletproof Vest Partnership		300		80,550	-
Total for Program				91,514	10,964
Community Prosecution and Project Safe Neighborhood	16.609				
2007 PSN Northern District		032	2007-GP-CX-0010	40,621	40,621
2007 PSN Southern District		032	2007-GP-CX-0062	(3,007)	(15)
Project Safe Neighborhood		032	2008-GP-CX-0049	46,055	38,722
FY08 Project Safe Neighborhood		032	2008-GP-CX-0050	17,809	14,817
FY 2009 Project Safe Neighborhood		032	2009-GP-BX-0032	9,892	9,892
FY 2009 Project Safe Neighborhood		032	2009-GP-BX-0033	42,355	51,297
FY 2010 Project Safe Neighborhood		032	2010-GP-BX-0009	9,001	-
FY 2010 Project Safe Neighborhood		032	2010-GP-BX-0010	47,294	46,917
FY 2011 Project Safe Neighborhood		032	2011-GP-BX-0076	973	973
FY 2011 Project Safe Neighborhood		032	2011-GP-BX-0082	28,852	26,545
Total for Program				239,845	229,770
Public Safety Partnership and Community Policing Grants	16.710				
2006-COPS-Methamphetamine-498		100	2006CKWX0498	38,841	-
2006-COPS-Methamphetamine-057		100	2006CKWX0557	13,443	-
Methamphetamine Initiative		100	2007CKWX0298	2,200	-
2007-Community Policing		032	2007CKWXK017	33,665	-
Child Sexual Predator Program		100	2009CSWX0010	45,434	-
Total for Program				133,583	-
Enforcing Underage Drinking Laws Program	16.727				
2009 Enforcing the Underage Drinking		032	2009-AH-FX-0088	2,659	(2,128)
2009 Enforcing the Underage Drinking		230	2009-AH-FX-0088	294,607	-
2010 Enforcing the Underage Drinking		032	2010-AH-FX-0109	44,386	34,105
2010 Enforcing the Underage Drinking		230	2010-AH-FX-0109	216,895	-
Total for Program				558,547	31,977
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735				
Indiana "Zero Tolerance" Culture		615	2011-RP-BX-0011	184,204	-
Statewide Automated Victim Information Notification (SAVIN)	16.740				
Indiana SAVIN 2009		022	2009-vn-cx-0015	25,695	-
Indiana SAVIN 2009		615	2009-vn-cx-0015	134,668	-
Indiana SAVIN 2010		615	2010-VN-CX-0011	20,693	-
Total for Program				181,057	-
Forensic DNA Backlog Reduction Program	16.741				
FY11 Forensic DNA Backlog Reduction		100	2010-DN-BX-K150	351,578	-
FY 2011 DNA Backlog Reduction		100	2011-DN-BX-K500	765,832	-
Total for Program				1,117,410	-
Paul Coverdell Forensic Sciences Improvement Grant	16.742				
FY2010 Indiana Paul Coverdell		100	2010-CD-BX-0005	203,017	-
FY2011 Indiana Paul Coverdell		032	2011-CD-BX-0012	1,616	-
FY2011 Indiana Paul Coverdell		100	2011-CD-BX-0012	47,212	-
Total for Program				251,845	-

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<u>U.S. DEPARTMENT OF JUSTICE (continued)</u>					
Anti Gang Initiative	16.744				
FY2007 Anti-Gang-Initiative-In		032	2007-PG-BX-0068	3,373	3,373
2008-PSN Comprehensive Anti-Ga		032	2008-PG-BX-0003	319,733	296,150
Total for Program				323,106	299,523
Capital Case Litigation	16.745				
Juvenile Justice & Mental Healing		615	2010-MO-BX-0047	17,302	-
Support for Adam Walsh Act Implementation Grant Program	16.750				
Indiana Comprehensive Sex Offender		615	2008-AW-BX-006	60,720	-
Indiana Comprehensive Sex Offender		615	2009-AW-BX-0020	66,435	-
Indiana Comprehensive Sex Offender		615	2010-AW-BX-0048	78,780	-
Total for Program				205,935	-
Harold Rogers Prescription Drug Monitoring Program	16.754				
2009-PM-BX-0016		250	2008-PM-BX-0016	15,458	-
BJA FY 10 Harold Rogers Prescription Drug		250	2010-PM-BX-0013	162,475	-
Total for Program				177,933	-
Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	16.800				
ARRA - OJJDP FY09 Recovery Act		100	2009-SN-B9-K051	174,005	34,535
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801				
ARRA - OVC FY09 VOCA Victim Assistance		032	2009-SG-B9-0094	308,649	300,112
Second Chance Prisoner Reentry Initiative	16.812				
Indiana Second Chance Juvenile		615	2010-CZ-BX-0062	526,685	-
2011 WON Aftercare Enhancement		615	2011-RN-BX-0003	1,745	-
FY10 Second Chance Act Technology		515	2010-RV-BX-0004	205,950	-
Total for Program				734,379	-
John R. Justice Prosecutors and Defenders Incentive Act	16.816				
BJA FY10 John R. Justice (JRJ)		046	2010-RJ-BX-0024	184,473	-
2011 Indiana JRJ Student Loan		046	2011-RJ-BX-0041	149,781	-
Total for Program				334,254	-
Other Assistance - Drug Enforcement Administration					
2011 Marijuana Eradication	16	100	2011-75	325,795	-
2012 Marijuana Education		100	2012-75	67,182	-
Total for Program				392,977	-
Total U.S. Department of Justice				32,404,757	20,550,694
<u>U.S. DEPARTMENT OF LABOR</u>					
Employment Service Cluster					
Employment Service	17.207				
US DOL ESRANT - Work Opportunity		510	ES-17559-08-55-A-18	42,974	-
US DOL ESRANT - Wagner-Peyser		720	ES-17559-08-55-A-18	30,000	30,000
US DOL ESRANT - Wagner-Peyser		720	ES-19201-09-55-A-18	30,000	30,000
US DOL ESRANT - Work Opportunity		510	ES-19201-09-55-A-18	1,491,760	278,245
US DOL ESRANT - Wagner-Peyser		510	ES-20748-10-55-A-18	9,683,035	437,431
PY 2011 Wagner-Peyser ACT EMPL		510	ES-22063-11-55-A-18	6,525,890	-
Total for Program				17,803,660	775,676
Disabled Veterans' Outreach Program (DVOP)	17.801				
US DOL/VETS' (DVOP)		510	DV-19650-10-55-5-18	545,387	-
DVOP FY 2012 - DV19621-10-55-5		510		954,241	-
Total for Program				1,499,628	-

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<u>U.S. DEPARTMENT OF LABOR (continued)</u>					
Employment Service Cluster (continued)					
Local Veterans Employment Representative Program (LVER)	17.804				
FY11 LVER		510	DV-19650-10-55-5-18	626,208	-
LVER FY 2012 - DV19621-10-55-5		510		1,229,320	-
Total for Program				1,855,527	-
Total for Cluster				21,158,815	775,676
WIA Cluster					
WIA Adult Program	17.258				
ARRA - WIA Adult Activities		510	AA-17120-08-55-A-18	81,373	(1,927)
US DOL WIA Grant		510	AA-17120-08-55-A-18	265,070	191,486
WIA Youth/Adult/Dislocated Workers		510	AA-18639-09-55-A-18	488,783	75,750
WIA P11 Adult Activities		510	AA-21394-11-55-A-18	9,134,389	8,752,892
WIA Adult Dislocated Workers		510		3,954,354	3,750,437
Total for Program				13,923,969	12,768,638
WIA Youth Activities	17.259				
ARRA - WIA Youth Formula Grant		510	AA-17120-08-55-A-18	1,722	1,722
US DOL WIA Grant		510	AA-17120-08-55-A-18	298,605	215,712
WIA YOUTH FORMULA GRANT		510	AA-18639-09-55-A-18	502,776	297,780
WIA YOUTH FORMULA GRANT		510	AA-20193-10-55-A-18	5,989,904	5,962,794
WIA P11 Youth Formula Grant		510	AA-21394-11-A-18	9,932,155	9,466,786
Total for Program				16,725,162	15,944,794
WIA Dislocated Workers	17.260				
ARRA - WIA Dislocated Workers		510	AA-17120-08-55-A-18	2,054,734	1,905,867
ARRA - Recovery Act -WIA DIS W		510	EM-20489-10-60-A-18	956,695	932,563
US DOL WIA Grant		510	AA-17120-08-55-A-18	395,983	299,703
WIA Youth/Adult/Dislocated Wor		510	AA-18639-09-55-A-18	5,185,878	2,368,524
WIA Dislocated Worker FY2002		510	AA120090250	(14,480)	(14,480)
NEG WIA F08 IN-06 IN Weather R		510	EM-17482-08-60-A-18	136,283	126,455
NEG WIA F08-IN RV INDUSTRY LAY		510	EM-17760-08-60-A-18	35,857	36,066
Total for Program				8,750,950	5,654,698
WIA Dislocated Worker Formula Grants	17.278				
WIA Dislocated Workers Formula		510	AA-20193-10-55-A-18	8,398,539	9,104,396
WIA P11 Dislocated Workers		510	AA-21394-11-55-A-18	12,345,857	11,240,918
Total for Program				20,744,396	20,345,314
Total for Cluster				60,144,476	54,713,444
Labor Force Statistics	17.002				
FY12 Labor Force Statistics		510		984,719	-
US DOL BLS GRANT		510		3,041	-
Labor Force Statistics		510	W9J18018	295,830	-
Total for Program				1,283,590	-
Compensation and Working Conditions	17.005				
OSHS/BLS		225	OS-21575-12-75-J-18	90,673	-
Survey of Occupational Injuries		225	OS-20406-11-75-J-18	22,514	-
Total for Program				113,187	-
Unemployment Insurance	17.225				
US DOL/UI GRANT		510	UI-18019-09-55-A-18	203,625	-
US DOL UI Administration Grant		510	UI-19581-10-55-A-18	2,067,270	-
US DOL UI Administration Grant		510	UI-21098-11-55-A-18	36,196,242	-
UI Administration FY12		510	UI-22275-12-55-A-18	29,755,331	-
Unemployment Insurance		510	70040	753,827,574	-
Unemployment Insurance		510	70050	958,820,800	-
March Tornadoes and Storms		510	UI-22275-12-55-A-18	2,614	-
Total for Program				1,780,873,457	-

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<u>U.S. DEPARTMENT OF LABOR (continued)</u>					
Senior Community Service Employment Program	17.235				
Older Workers Program		498	AD-19978-10-60-A-18	148,042	148,042
Older Americans-State Agencies		498	AD-19978-10-60-A-18	554,033	552,734
Older Americans-State Agencies		498	AD-19978-10-60-A-18	2,051,819	2,040,589
Total for Program				2,753,894	2,741,365
Trade Adjustment Assistance	17.245				
US DOL UI GRANT		510	TA-17850-09-55-A-18	1,231,441	-
Trade Adjustment Assistance (T		510	TA-19705-10-55-A-18	5,553,500	-
Trade Training Adm & Program		510	TA-21219-11-55-A-18	1,555,907	-
TAA Admin FY12		510	TA-22655-12-55-A-18	8,695	-
Total for Program				8,349,542	-
WIA Pilots, Demonstration and Research Projects	17.261				
Career Advancement Account (CAA)		510	MI157410660	34,349	34,349
Work Incentive Grants	17.266				
Navigator Award		510	WI155600660	(330)	(330)
Work Opportunity Tax Credit Program	17.271				
ES NAT ACT - Work Opportunities		510	ES-20748-10-55-A-18	264,430	-
ES NAT ACT - Work Opportunities		510	ES19201-09-55-A-18	462,580	-
Total for Program				727,010	-
Temporary Labor Certification for Foreign Workers	17.273				
ES NATL ACT - ALIEN LABOR CERT		510	ES-20748-10-55-A-18	16,375	-
FY12 ES NATL ACT - ALIEN LABOR		510	ES-22063-11-55-A-18	8	-
ES NATL ACT - ALIEN LABOR CERT		510	ES19201-09-55-A-18	59,353	-
Total for Program				75,735	-
Program of Competitive Grants for Worker Training and Placement	17.275				
in High Growth and Emerging Industry Sectors					
ARRA - State Labor Market Info		510	GJ-19846-10-60-A-18	1,172,531	-
ARRA - State Energy Sector		510	GJ-19953-10-60-A-18	1,140,494	-
Total for Program				2,313,026	-
Occupational Safety and Health-State Program	17.503				
OSHA 23(G) Operational Program		225	SP-20968-SPI	549,577	-
OSHA 23(G) OPERATIONAL PROGRAM		225	SP-22358-SP2	1,288,905	-
Total for Program				1,838,482	-
Consultation Agreements	17.504				
OSHA 21 (d) Consultation Program		225	CS-20907-CSI	197,789	-
OSHA 21 (d) Consultation Program		225	CS-22399-CS2	521,631	-
Total for Program				719,420	-
OSHA Data Initiative	17.505				
Data Collection Program		225		45,640	-
ODI DATA COLLECTION PROGRAM		225	DC-22563-DC2	18,452	-
Total for Program				64,091	-
Veterans' Employment Program	17.802				
WIA Vet Program			VW-19182-09-60-5-18	3,392	-
Homeless Veterans Reintegration Project	17.805				
Homeless Veterans		510	VW-19182-09-60-5-18	502,018	495,000
Total U.S. Department of Labor				1,880,954,155	58,759,504

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<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205				
ARRA - ARRA INDOT Highway Construction		800	N 4510.705	44,066,771	-
2010 FHWA funds		800		133,077,400	-
FHWA - FY11 - Continuing Resolution		100		734,121	-
FHWA - FY11 - Continuing Resolution		300		283,031	-
2008 FHWA		800		7,146,150	-
FHWA Future Federal Years		800		9,072,445	-
FHWA - FY11 - Continuing Resolution		800		494,302,819	-
Highway Planning and Construction		800		314,716,105	65,141,457
Highway Planning and Construction		067		120,000	-
Highway Planning and Construction		100		26,671	-
Highway Planning and Construction		300		83,598	-
154 Transfer Funds		800	NHTSA	55,068	-
154 Transfer Funds		100	NHTSA	77,900	-
2009 63200 FHWA funds		800	RTA-000-1661	34,385,807	-
Highway Planning and Construction		300		28,990	-
Highway Planning and Construction		800		47,324,782	-
Total for Program				1,085,501,657	65,141,457
Recreational Trails Program	20.219				
3001000169		300	RT0303	67,782	-
Interlake (Redbird OHV Area 1H)		300	RT06(001)	61,667	-
OHV Education		300	RT06(002)	1,716	-
Riverwalk Trail Perry Co		300	RT06(006)	40,143	-
Akron Hiking & Biking Trails		300	RT07(003)	4,276	-
Little Turtle Waterway		300	RT07(004)	131,958	-
Redbird OHV AREA		300	RT08(001)	162,004	-
2008 Outdoor Rec Tipton Park Trail		300	RT08(003)	113,612	113,612
2008 Outdoor Rec Covington Circle		300	RT08(004)	17,745	17,745
2008 Outdoor Rec Burkhart Creek		300	RT08(006)	52,717	52,717
Development of Interlake OHV/		300	RT08(008)	19,366	-
INTERLAKE OHV/MULTI USE AREA		300	RT09(001)	106,489	-
Administration of 2010 RTP Program		300	RT09(002)	19,980	-
Dubois Ruritan Trail Project		300	RT09(009)	132,886	132,886
Administration of RTP Program		300	RT10(001)	50,105	-
Trail Development, Maintenance		300	RT10(002)	56,250	-
Knobstone Trail Maintenance		300	RT10(003)	26,799	-
VA VARI, (MISC), State Motoriz		300	RT10(005)	320	-
Two Lakes Trail		300	RT10(006)	66,163	66,163
ST 1004, Rec Trail Project		300	RT10(008)	17,698	17,698
Blue River		300	RT10(009)	48,411	48,411
RTP Administration		300	RT11(001)	-	-
Interlake Recreation Area		300	RT11(003)	495	-
Redbird State Maintenance		300	RT11(004)	15,324	-
Total for Program				1,213,905	449,232
Total for Cluster				1,086,715,562	65,590,689
Federal Transit Cluster					
Federal Transit - Capital Investment Grants	20.500				
Federal Transit Capital Investment		800		760	760
Federal Transit - Formula Grants	20.507				
FY2010 NE Corridor AA/DEIS		800	IN-95-X028-00	781,683	-
Total for Cluster				782,443	760
Transit Services Programs Cluster					
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513				
Replacement/Expansion Vehicles		800	IN-16-X005-00	2,579,201	2,579,201
Replacement/Expansion Vehicles			IN-16-X003-00	100,129	-
Total for Program				2,679,330	2,579,201
Job Access - Reverse Commute Program	20.516				
FY2011 Oper.Assist./Bus Acq./M		800	IN-37-X107-00	64,215	64,215
FY2011 Oper.Assist./Bus Acq./M			IN-37-X099-00	257,478	257,478
Total for Program				321,693	321,693

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<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>					
Transit Services Programs Cluster (continued)					
New Freedom Program	20.521				
FY2010 Addition of Operating		800	IN-57-X059-01	370,451	-
FY2010/11 Oper.Assistance/Bus		800	IN-57-X063-00	137,118	-
Total for Program				507,569	-
Total for Cluster				3,508,592	2,900,894
Highway Safety Cluster					
State and Community Highway Safety	20.600				
CODES-Crash Outcome Data Evaluation		385	DTN I22-07-H-00096	(531)	-
NHTSA FFY 2012 402 FUNDS		032		1,674,731	1,530,934
NHTSA FFY 2012 402 FUNDS		039		76,263	-
NHTSA FFY 2012 402 FUNDS		100		402,819	-
FY11 NHTSA 402		032		1,673,620	1,123,554
FY11 NHTSA 402		039		25,102	-
FY11 NHTSA 402		100		123,744	-
Total for Program				3,975,747	2,654,488
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601				
NHTSA FFY 2012 410 ALCOHOL		032		799,801	17,482
NHTSA FFY 2012 410 ALCOHOL		100		314,150	-
NHTSA FFY 2012 410 ALCOHOL		103		99,723	-
NHTSA FFY 2012 410 ALCOHOL		230		82,160	-
FY11 Alcohol SAFETEA -LU -410		032		1,273,914	1,273,914
FY11 Alcohol SAFETEA -LU -410		039		42,498	-
FY11 Alcohol SAFETEA -LU -410		100		591,121	-
FY11 Alcohol SAFETEA -LU -410		103		81,888	-
FY11 Alcohol SAFETEA -LU -410		230		90,435	-
Federal Carryover \$ are added		032	NHTSA	17,482	699,105
Total for Program				3,393,172	1,990,500
Occupant Protection	20.602				
NHTSA FFY 2012 405 FUNDS		032		202,857	202,857
NHTSA FFY 2012 405 FUNDS		100		762	-
FY11 Safetea-lu 405		032		463,352	420,408
Total for Program				666,971	623,265
Safety Belt Performance Grants	20.609				
NHTSA FFY 2012 406 FUNDS		032		998,294	912,844
FY11 NHTSA 406		032		82,600	82,600
FY11 NHTSA 406		100		83,520	-
2008-NHTSA-406-Safety-Belt		032	NHTSA	340	-
Total for Program				1,164,754	995,444
State Traffic Safety Information System Improvement Grants	20.610				
NHTSA FFY 2012 408 FUNDS		022		100,116	-
NHTSA FFY 2012 408 FUNDS		032		72,484	72,484
NHTSA FFY 2012 408 FUNDS		400		72,276	-
FY11 data program SAFETEA 408		022		17,581	-
FY11 data program SAFETEA 408		032		152,826	65,851
FY11 data program SAFETEA 408		385		89,882	-
FY11 data program SAFETEA 408		400		57,275	-
Total for Program				562,439	138,335
Incentive Grant Program to Prohibit Racial Profiling	20.611				
NHTSA FFY 2012 RACIAL PROFILING		022		264,610	-
The Highway Traffic Safety Adm		022		199,123	-
Total for Program				463,733	-
Incentive Grant Program to Increase Motorcyclist Safety	20.612				
NHTSA FFY 2012 2010 MOTORCYCLE		032		86,291	-
2010 Motorcycle Safety		032		97,408	-
Total for Program				183,699	-

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<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>					
Highway Safety Cluster (continued)					
Child Safety and Child Booster Seat Incentive Grants	20.613				
NHTSA FFY 2012 2011 CHILD SEATS		032		375,000	375,000
2011 Child Seats		032		167	167
Total for Program				375,167	375,167
Total for Cluster				10,785,682	6,777,199
Airport Improvement Program	20.106				
Development of PLV Approaches		800	3-18-0000-07	83,761	83,761
Development of pavement conduit		800	3 - 18 - 0000 - 09	147,557	147,557
Total for Program				231,318	231,318
National Motor Carrier Safety	20.218				
FY11 Motor Carrier Safety Assistance		100	FM-MCG-0024-11-01-02	2,171,180	-
FY 2012 MCSAP Basic/Incentive		100	FM-MCG-0081-12-01-00	2,647,121	-
State of Indiana FY 2011 Motor		100	FM-MHP-0018-11-01-00	945,852	-
NEW ENTRANT SAFETY AUDIT		100	FM-MNE-0033-11-01-00	666,192	-
FY12 Entrant Safety		100	FM-MNE-0063-12-01-00	148,521	-
FMCSA Purdue		100	MH091830000000	(37)	-
Motor Carrier Safety Administration		100	MH101010000000	101,656	-
Motor Carrier Safety Administration		100	MH101820000000	7,612	-
Total for Program				6,688,098	-
Performance and Registration Information Systems Management	20.231				
Performance and Registration		090	PZ091810000000	69,579	-
Commercial Driver's License Program Improvement Grant	20.232				
FY 2009 Commercial Driver's License		022	CD-09-IN-1	43,883	-
Implement PH I Auto Knowledge		235	CD07(181)	527,670	-
CDLIS Modernization and enhancement		235	FM-CDL-0017-11-01-00	205,502	-
Expand Electronic Transmission		022	FM-CDL-0048-11-01-00	93,553	-
Total for Program				870,608	-
Safety Data Improvement Program	20.234				
Safety Data Improvement		022	SD-09-18-01-G-00000	32,783	-
Commercial Vehicle Information Systems and Networks	20.237				
Core CVISN - related membership		090	FM-CVN-0008-11-01-00	34,000	-
VWS Enhancement and Expansion		800	IT091830000000	50,026	-
Total for Program				84,026	-
Railroad Development	20.314				
Flood Damage Repair		800	FR-RRR-0009-08-01-00	797,553	-
Formula Grants for Other Than Urbanized Areas	20.509				
ARRA - FTA's Non-Urbanized Areas		800	IN-86-X001	2,153,936	2,153,936
Federal Transit Administration		800		378,739	257,478
2008 Federal Transit		800		11,978	11,978
Operating, Capital, RTAP		800	IN-18-X028	11,072,230	10,743,166
FY2010/11 Oper.Assistance		800	IN-18-X029-00	3,740,810	3,740,810
		800	IN-16-X003-00	(100,129)	-
		800	IN-37-X099-00	(257,478)	-
Total for Program				17,000,086	16,907,367
National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	20.614				
Indiana FARS		100	DTNH22-07-H-000126	108,538	-
Fatality Analysis Reporting System		100	DTNH22-12-H-00126	16,448	-
Total for Program				124,986	-
Pipeline Safety Program Base Grants	20.700				
2008 One-Call Grant		200	DTPH56-08-G-PHPC10	285	285
2009 One Call Payment		200	DTPH56-09-G-PHPC08	2,622	2,622
Total for Program				2,907	2,907

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<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>					
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703				
Hazardous Materials Emergency		385	HM-HMP-0181-10-01-00	291,653	291,653
Hazardous Materials Emergency		385	HM-HMP-0250-11-01-00	136,422	59,477
Total for Program				428,075	351,130
State Damage Prevention Program Grants	20.720				
2011 STATE DAMAGE PREVENTION		200	DTPH56-11-G-PHPS22	97,223	97,223
PHMSA Pipeline Safety Program One Call Grant	20.721				
2011 ONE CALL GRANT			DTPH56-11-G-PHPC07	7,093	7,093
Surface Transportation Discretionary Grants for Capital Investment	20.932				
ARRA - FY 2009 ARRA TIGER Award		800	Indianapolis	14,611,037	-
ARRA - FY 2009 ARRA TIGER Award		800	Milton & Madison	1,750,777	-
Total for Program				16,361,814	-
Total U.S. Department of Transportation				1,144,588,428	92,866,580
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Other Assistance	21				
Emergency Economic Stabilization		720	A161-11-HHF-001	321,702	316,970
State Small Business Credit IN		260	TD F 103.1.0	2,768,090	2,548,090
Total for Program				3,089,792	2,865,060
Total U.S. Department of the Treasury				3,089,792	2,865,060
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>					
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002				
ADA Charge Resolution		258	EECCN090026	47,858	-
Total Equal Employment Opportunity Commission				47,858	-
<u>GENERAL SERVICES ADMINISTRATION</u>					
Donation of Federal Surplus Personal Property	39.003				
Donation of Federal Surplus Personal Property -- Non cash assistance		061	N/A	7,968,312	-
HAVA Early Payments	39.011				
HAVA Early payments - Section 101		063	369940	3,913	3,913
Total for General Services Administration				7,972,225	3,913
<u>NATIONAL ENDOWMENT FOR THE ARTS AND HUMANITIES</u>					
Promotion of the Arts - Partnership Agreements	45.025				
Partnership grant		705	09-6100-2016	5,230	5,230
Partnership grant		705	10-6100-2044	126,252	19,200
To support Partnership Agreement		705	11-6100-2026	558,563	558,172
Total for Program				690,046	582,602
Promotion of the Humanities - Division of Preservation and Access	45.149	730	PJ-50086-11	82,048	-
Grants to States	45.310				
2010 LSTA Grants		635	LS-00-10-0015-10	6	-
2010 LSTA Grants		730	LS-00-10-0015-10	1,593,922	866,139
2011 LSTA Grants		062	LS-00-11-0015-11	14,835	-
2011 LSTA Grants		425	LS-00-11-0015-11	4,992	-
2011 LSTA Grants		550	LS-00-11-0015-11	4,433	-
2011 LSTA Grants		570	LS-00-11-0015-11	1,325	-
2011 LSTA Grants		616	LS-00-11-0015-11	4,472	-
2011 LSTA Grants		618	LS-00-11-0015-11	3,382	-
2011 LSTA Grants		620	LS-00-11-0015-11	4,299	-
2011 LSTA Grants		640	LS-00-11-0015-11	4,988	-
2011 LSTA Grants		650	LS-00-11-0015-11	3,186	-
2011 LSTA Grants		665	LS-00-11-0015-11	4,739	-

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<u>NATIONAL ENDOWMENT FOR THE ARTS AND HUMANITIES (continued)</u>					
Grants to States (continued)					
2011 LSTA Grants		675	LS-00-11-0015-11	3,992	-
2011 LSTA Grants		680	LS-00-11-0015-11	2,432	-
2011 LSTA Grants		685	LS-00-11-0015-11	4,862	-
2011 LSTA Grants		730	LS-00-11-0015-11	1,969,818	555,790
LSTA State Grants		730	LS-00-12-0015-12	6,077	6,077
Total for Program				3,631,758	1,428,006
Laura Bush 21st Century Librarian Program	45.313				
Librarian Leading in Diversity		730	RE-01-08-0049-08	28,962	-
Total National Endowment for the Arts and Humanities				4,432,814	2,010,608
<u>SMALL BUSINESS ADMINISTRATION</u>					
Small Business Development Centers	59.037				
Small Business Development Center		260	0-603001-Z-0015-25	12,126	-
Small Business Development Center		260	0-603001-Z-0015-26	1,351,812	-
Small Business Jobs Act Program		260	1-603001-Z-0122	496,046	357,609
Indiana Small Business Develop		260	6-603001-Z-0015-21	13	-
2012 Small Business Development		260		537,683	-
Total for Program				2,397,680	357,609
Total for Small Business Administration				2,397,680	357,609
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS</u>					
Grants to States for Construction of State Home Facilities	64.005				
Remodeling, Nurse Call, Phone		570		46,537	-
All Volunteer Force Educational Assistance	64.124				
SAA FY11		160	V101 (223C) P-5117	428,434.90	-
SAA FY10		160	V101 (223C)P-5017	22,469	-
FY 2012 SAA Contract - Program		160	V101(223C)P-5217	43,614	-
Total for Program				494,518	-
Total Department of Veterans Affairs				541,055	-
<u>ENVIRONMENTAL PROTECTION AGENCY</u>					
State Indoor Radon Grants	66.032				
State Indoor Radon Grant		400	K1-00E13106-0	52,592	15,430
Total for Program				52,592	15,430
Survey, Studies, Investigation Demonstration and Special Purpose Activities					
Relating to the Clean Air Act	66.034				
Ambient Air PM 2.5 Monitoring		495	PM98577305	799,477	-
FY 2012 PM 2.5 Monitoring Network		495	PM98577306-06	11,175	-
2008 Indoor Environments - Home		400	XA00E66401	17,061	-
Total for Program				827,714	-
National Clean Diesel Emissions Reduction Program	66.039				
ARRA - National Clean Diesel Funding		495	2A-83441301	48,098	-
National Clean Diesel Funding		495	DE-00E81501	286,963	-
Total for Program				335,061	-
State Clean Diesel Grant Program	66.040				
State Clean Diesel Grant Program		495	DS-00E66701	282,387	-
Congressionally Mandated Projects	66.202				
IFA grant SAP Special Appropriation		495	XP96570302	37,166	-

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<u>ENVIRONMENTAL PROTECTION AGENCY (continued)</u>					
Water Pollution Control State, Interstate and Tribal Program Support	66.419				
Water Pollution Control		495	I-00E00728	14,902	-
Supplemental 106 Monitoring IN		495	I-96555708	19,158	-
Watershed Monitoring grant		495	I96555707	111,048	-
Watershed Monitoring		495	I96555709-0	1,851	-
Total for Program				146,959	-
State Underground Water Source Protection	66.433				
2011 Underground Injection		300	G-99590111-1	58,661	-
2012 Underground Injection		300	G99590112	120,421	-
Total for Program				179,082	-
Water Quality Management Planning	66.454				
ARRA - Water Quality Management		495	2P-00E74016	178,627	-
Water Quality Planning - FY 07		495	C6-00E38801	8,781	-
2009 Water Quality Management		495	C6-00E72001	63,263	-
Water Quality Management Plann		495	C6-00E72010	143,008	-
Total for Program				393,679	-
Capitalization Grants for Clean Water State Revolving Funds	66.458				
Clean Water Grant		300	E24-2-ME149	10,849	9,953
		300	MOU IFA FY11	(28,413)	-
Total for Program				(17,564)	9,953
Nonpoint Source Implementation Grants	66.460				
Surface Water Non-point Source		495	C9-97548207	1,365,885	-
Surface Water Grant		495	C9-97548209	850,873	-
FY2011 Clean Water Act, Sec 31		495	C9-97548211-0	429,702	-
FY 2012 Clean Water Act sec 31		495	C9-97548212-0	16,983	-
319 Surface Water C9975482-06		495	C9975482-06	271,891	-
Nonpoint Source Implementation		495	C9975482-08	983,690	-
CEP-IDEM-CWA Section 319(h) NO		495	C997548203	(7,665)	-
NON-POINT Source Implementation		495	C997548205	128,609	-
Surface Water Grant. Nonpoint		495	C997548210	508,249	-
Total for Program				4,548,217	-
Regional Wetland Program Development Grant	66.461				
FY 2011 Wetland Program Development		495	CD-00E00962-0	5,845	-
Mapping Wetlands Impacts, Mitigation		495	CD00E39801-0	19,349	-
Total for Program				25,194	-
Capitalization Grants for Drinking Water State Revolving Funds	66.468				
SAFE DRINKING WATER STATE REVOLVING		495	FS-98548604	188,981	-
Great Lakes Program	66.469				
2011 TNC Subaward		300	050111-1	2,645	-
Indiana Lake Beaches Sanitary		495	GL-00E00453	2,094	-
Grand Calumet River Area		495	GL-00E00490	73,088	-
Hoosier Prairie Restoration		300	GL-00E00589	19,398	-
Lake Michigan LaMP and AOC		300	GL-00E00724	48,854	-
Lake Michigan LaMP and AOC		495	GL-00E00724	73,802	-
LAMP GRANT GL00E20401		300	GL-00E20401	29,000	-
LAMP GRANT GL00E20401		495	GL-00E20401	120,591	-
Total for Program				369,472	-
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	66.471				
ERG Operator Cert. CT965138-01		495	CT965138-01	119,079	-
Beach Monitoring and Notification Program Implementation Grants	66.472				
Beach Monitoring and Notification		495	CU-00E73101	63,472	-
Beach Monitoring and Notification		300	CU-00E73102	9,100	-
Beach Monitoring and Notification		495	CU-00E73102	137,368	-
Great Lakes Monitoring FY08		495	CU01E73102	23,245	-
Total for Program				233,184	-

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ENVIRONMENTAL PROTECTION AGENCY (continued)					
Water Protection Grants to States	66.474				
FY07 COUNTER TERRORISM WP-00E0		495	WP-00E09601	68,122	-
FY2009 Counter Terrorism		495	WP-00E76501	31,614	-
Total for Program				99,736	-
Performance Partnership Grants	66.605				
Performance Partnership Grant		495	BG985432-10	5,570,561	-
2012 Performance Partnership Grant		495	BG985432-12	7,243,798	-
Total for Program				12,814,359	-
Environmental Information Exchange Network Grant Program and Related Assistance	66.608				
Environmental Information Exchange		495	OS-83438101	211,056	-
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701				
IDEM Asbestos Hazard Emergency		495	K-00E00787	49,702	-
TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals	66.707				
Indiana Lead Based Paint		400	PB-00E44705-1	131,676	-
Indiana Lead Based Paint Program		400	PB-00R44704	70,532	-
Total for Program				202,208	-
Pollution Prevention Grants Programs	66.708				
Reducing Toxics Through Pollution		495	NP-00E30902	109,052	-
Source Reduction Assistance	66.717				
Reducing Greenhouse Gas Emission		495	X9-00E00322	26,876	-
Hazardous Waste Management State Program Support	66.801				
BG985432-08 2008 PPG FY 07-09		495	BG98543208	2,410,882	-
Superfunds State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreement	66.802				
Superfund State Political Subdivision		495	V-00E00780-3	532,275	-
Superfund State Political Subdivision		495	V-01E00780-0	4,407	-
Galen Myers Remedial V965884-0		495	V-96588401	63,411	-
Continental Steel Superfund		495	V-98576802	49,169	-
SUPERFUNDS-Management Assistance		495	V00E00779	141,423	-
SUPERFUNDS-Management Assistance		495	V00E00994	1,552	-
COMBINED SUPERFUNDS V965003-02		495	V965003-02	60,782	-
Total for Program				853,019	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805				
ARRA - Leaking underground Storage		495	2L-0E84001	32,140	-
Leaking Underground Storage Tank		495	598118	1,538	-
Underground Storage Tank Program		495	L-00E490702	785,955	-
Leaking Underground Storage Tank		495	LS-00598117	1,579,262	-
Total for Program				2,398,894	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809				
Core Superfund State and Indian Tribe		495	V-00E00771-2	127,773	-
Superfund State and Indian Tribe		495	VC005990-04	44,740	-
Core Superfund State and Indian Tribe		495	VC01E00771	517	-
Total for Program				173,030	-
Alternative or Innovative Treatment Technology Research, Demonstration, Training, and	66.813				
Hazardous Substance Research Grants					
State Readiness for Response		495	RT-00E00675	8,942	-
State and Tribal Response Program Grants	66.817				
Indiana Finance Authority -Bro		495	#RP00E14604-0	190,209	-
Indiana Finance Authority -Bro		495	00E14605-0	160,725	-
Total for Program				350,934	-

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<u>ENVIRONMENTAL PROTECTION AGENCY (continued)</u>					
Brownfields Assessment and Cleanup Cooperative Agreements	66.818				
ARRA - Brownfields Revolving Loan		495	2B00E96801	3,626	-
IFA RLF Loan Incentive		495	BL-00E48101	8,201	-
Total for Program				11,827	-
Total Environmental Protection Agency				27,441,723	25,383
<u>U.S. DEPARTMENT OF ENERGY</u>					
State Energy Program	81.041				
ARRA - SEP Formula Grants		038	DE-EE0000169	22,281,865	22,010,571
ARRA - SEP Formula Grants		110	DE-EE0000169	2,735,941	-
State Energy Grant		038	DE-FG26-07NT43163	593,456	477,178
State Energy Grant		300	DE-FG26-07NT43163	280,360	-
Total for Program				25,891,622	22,487,749
Conservation Research and Development	81.086				
ARRA - Clean Cities ARRA Funds		038	DE-EE0002544	3,351,077	3,333,058
ARRA - Clean Cities ARRA Funds		800	DE-EE0002544	1,898,122	-
Total for Program				5,249,200	3,333,058
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions Radioactive Waste Transportation	81.106				
		385	CSG/RM-IN-2010-01	7,832	-
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance Priority State Wind Energy	81.117				
		300	AAM-7-77543.02	36,248	-
State Energy Program Special Projects Industrial Energy Efficiency	81.119				
		038	DE-EE000355	289,554	289,554
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122				
ARRA - Recovery Act - Energy A		038	DE-OE0000085	7,437	3,493
ARRA - Recovery Act - Energy A		385	DE-OE0000085	225,538	-
ARRA - State Electricity Regulations		200	DE-OE0000166	362,942	362,942
Total for Program				595,917	366,435
Energy Efficiency and Conservation Block Grant Program (EECBG) ARRA - STATE OF INDIANA ENERGY	81.128				
		038	DE-EE0000725	1,307,567	1,138,677
Total for U.S. Department of Energy				33,377,940	27,615,473
<u>U.S. DEPARTMENT OF EDUCATION</u>					
Title I, Part A Cluster					
Title I Grants to Local Educational Agencies	84.010				
Title 1 Grant to LEAS		700	S010A090014	139,854	119,845
Title I Grant to LEAS		700	S010A100014	89,802,373	88,901,351
Title I Grants to LEAS		700	S010A110014	156,055,110	154,655,919
Total for Program				245,997,337	243,677,115
Title I Grants to Local Education Agencies, Recovery Act ARRA - Title 1 Grant	84.389				
		700	S389A090014	25,340,350	25,340,350
Total for Cluster				271,337,687	269,017,465
Special Education Cluster (IDEA)					
Special Education Grants to States (IDEA, Part B)	84.027				
Individuals w/Disabilities Education		700	H027A080084	1,826,286	879,113
Individuals w/Disabilities FY0		615	H027A090084	10,422	-
Individuals w/Disabilities FY0		700	H027A090084	12,930,247	12,691,614
State Grant - Education Staff		560	H027A100084	81,199	-
State Grant - Education Staff		615	H027A100084	200,867	-
State Grant - Education Staff		700	H027A100084	66,621,216	64,660,987
Special Education State Grants		550	H027A110084	162,953	-

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<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Special Education Cluster (IDEA) (continued)					
Special Education Grants to States (IDEA, Part B) (continued)					
Special Education State Grants		560	H027A110084	144,797	-
Special Education State Grants		615	H027A110084	94,403	-
Special Education State Grants		700	H027A110084	154,385,140	153,762,792
Total for Program				236,457,530	231,994,505
Special Education Preschool Grants (IDEA Preschool)	84.173				
Special Education Preschool 09		700	H173A090104	217,333	217,333
State Grants		700	H173A100104	2,217,968	2,217,968
Special Education Pre School		550	H173A110104	8,145	-
Special Education Pre School		700	H173A110104	5,814,702	5,814,702
Total for Program				8,258,148	8,250,003
Special Ed Grants to States (IDEA Part B), Recovery Act	84.391				
ARRA - Special Education Part		615	H391A090084	22,677	-
ARRA - Special Education Part		700	H391A090084	35,909,661	35,909,661
Total for Program				35,932,338	35,909,661
Special Ed Preschool (IDEA Preschool), Recovery Act	84.392				
ARRA - Special Education Preschool		700	H392A090104	1,686,192	1,686,192
Total for Cluster				282,334,209	277,840,362
Vocational Rehabilitation Cluster					
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126				
Basic Voc. Rehab. State Grants		497	H126A120019B	27,418,224	-
VR Section 110 Basic Support 2		497	H126A110019B	22,765,414	-
VR Section 110 Basic Support 2		497	H126A100019B	(37,429)	-
Total for Program				50,146,209	-
Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act	84.390				
ARRA - Basic Support		497	H390A090019	1,975,342	-
Total for Cluster				52,121,551	-
Early Intervention Services (IDEA) Cluster					
Special Education - Grants for Infants and Families	84.181				
Infants and Toddlers with Disabilities		497	H181A110030	8,608,058	-
Total for Program/Cluster				8,608,058	-
Educational Technology State Grants Cluster					
Education Technology State Grants	84.318				
Educational Technology 08		700	S318X080014	176,990	176,990
Educational Technology State Grant		700	S318X090014	1,169,276	1,169,276
Educational Technology State Grant		700	S318X100014	1,039,324	1,039,298
Total for Program				2,385,589	2,385,564
Education Technology State Grants, Recovery Act	84.386				
ARRA - Education Technology State Grants		700	S386A090014	1,008,913	1,008,913
Total for Cluster				3,394,502	3,394,477
School Improvement Grants Cluster					
School Improvement Grants	84.377				
School Improvement Grants		700	S377A090015A	6,752,537	6,752,535
School Improvement Grants, Recovery Act	84.388				
ARRA - School Improvement Grant		700	S388A090015	12,764,628	9,776,529
Total for Cluster				19,517,164	16,529,064
State Stabilization Fund Cluster					
State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394				
ARRA - State Fiscal Stabilization		057	S394S090015	50,576,610	50,576,610

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<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
State Stabilization Fund Cluster (continued)					
State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397				
ARRA - State fiscal Stabilization		057	S397A090015	6,896,960	6,896,960
ARRA - State fiscal Stabilization		570	S397A090015	30,656	-
ARRA - Roof Replacement		570	FAI 18-003	56,933	-
Total for Program				6,984,549	6,896,960
Total for Cluster				57,561,158	57,473,570
Independent Living State Grants Cluster					
Independent Living State Grants	84.169				
2011 State Independent Living Service		497	H169A110020	24,872	24,872
Total for Program/Cluster				24,872	24,872
Independent Living Services for Older Individuals who are Blind Cluster					
Independent Living Services for Older Individuals Who are Blind	84.177				
2010 Blind Independent Living		497	H177B100014B	292,735	292,735
2011 Blind Independent Living		497	H177B110014-11D	486,177	486,177
Total for Program				778,912	778,912
Independent Living Services for Older Individuals Who Are Blind, Recovery Act	84.399				
ARRA - Independent Living - Older Individuals who are Blind		497	H399A090014	373,301	373,301
Total for Cluster				1,152,213	1,152,213
Education of Homeless Children and Youth Cluster					
Education for Homeless Children and Youth	84.196				
Education for Homeless Children		700	S196A090015	431,275	367,831
Education for Homeless Children		700	S196A100015	513,890	534,813
Education for Homeless Children		700	S196A110015	217,723	217,723
Total for Program				1,162,889	1,120,367
McKinney-Vento Homeless Grant, Recovery Act	84.387				
ARRA - Education for Homeless		700	S387A090015	62,956	62,956
Total for Cluster				1,225,845	1,183,323
Statewide Data Systems Cluster					
Statewide Data Systems	84.372				
State Longitudinal Data System		700	R372A070013	854,450	-
Total for Program/Cluster				854,450	-
Teacher Incentive Fund Cluster					
Teacher Incentive Fund	84.374				
Indiana's Teacher Incentive Fund		700	S374A100020	5,205,686	4,110,352
Total for Program/Cluster				5,205,686	4,110,352
Adult Education - Basic Grants to States	84.002				
FY12 ABE Adult Basic Education		510		265	-
Adult Education - State Administration		510	V002A090014	74,596	-
Adult Education - State Administration		560	V002A090014	1,167	-
Adult Education - State Administration		615	V002A090014	-	-
Adult Education - State Administration		700	V002A090014	330,802	329,447
Adult Education - State Administration		510	V002A100014	(18,559)	-
Adult Education - State Administration		615	V002A100014	241,617	-
Adult Education - State Administration		700	V002A100014	2,245,645	2,245,645
ABE F10 Adult Basic Education		510	V002A100060	1,429,963	-
ABE F11 Adult Basic Education		510	V002A110014	3,606,389	-
ABE F11 Adult Basic Education		560	V002A110014	3,424	-
ABE F11 Adult Basic Education		615	V002A110014	218,290	-
Total for Program				8,133,599	2,575,092

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<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Migrant Education - State Grant Program	84.011				
Title I Language Acquisition		700	S011A080014	(3,752)	-
Title 1 - Part C Migrant Education		700	S011A09001	1,535,439	1,246,110
Migrant Education		700	S011A100014	1,307,787	828,430
Migrant Education		700	S011A110014	53	-
Total for Program				2,839,526	2,074,540
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013				
Neglected and Delinquent FY09		615	S013A090014	130,493	-
Neglected and Delinquent		615	S013A100014	334,159	-
NEGLECTED AND DELINQUENT		615	S013A110014	306,956	-
Total for Program				771,609	-
Career and Technical Education - Basic Grants to States	84.048				
US DOE PERKINS BASIC GRANT		510	V048A080014A	(83,080)	-
US DOE Perkins Basic Grant		036	V048A090014A	25,609	-
US DOE Perkins Basic Grant		510	V048A090014A	1,157,761	-
US DOE Perkins Basic Grant		615	V048A090014A	131,539	-
US DOE Perkins Basic Grant		700	V048A090014A	565,326	532,298
US DOE Perkins Basic Grant		510	V048A100014A	1,442,055	-
US DOE Perkins Basic Grant		700	V048A100014A	3,267,336	3,234,082
Vocational Education - Basic Grant		036	V048A110014	137,820	-
Vocational Education - Basic Grant		510	V048A110014	7,352,274	-
Vocational Education - Basic Grant		615	V048A110014	107,716	-
Vocational Education - Basic Grant		700	V048A110014	10,471,215	10,075,094
Total for Program				24,575,569	13,841,473
Career and Technical Education - National Programs	84.051				
US DOE PERKINS Promoting		700	V051C080015	7,174	6,937
National Institute on Disability and Rehabilitation Research	84.133				
MOU with the University of Massachusetts			H133A090002	989	-
Rehabilitation Services - Client Assistance Program	84.161				
FY 11 Client Assistance Program		044	H161A110015-11D	97,023	-
CAP 2012 CLIENT ASSISTANCE PRO		044	H161A120015	100,750	-
Total for Program				197,773	-
Safe and Drug-Free Schools and Communities - National Programs	84.184				
IN Youth Drug Use and Violence		700	Q184W100007	15,169	-
Byrd Honors Scholarships	84.185				
Robert C. Byrd Honors Scholarship		715	P185A100015	50,544	50,544
FY11 Robert C. Byrd Honor Scholarship		715	P185A100015	668,375	668,375
Total for Program				718,919	718,919
Safe and Drug Free Schools and Communities - State Grants	84.186				
Safe and Drug-Free Schools and Communities		700	Q186A090015	1,788,000	1,787,371
Safe and Drug Free Indiana Schools		032	Q186B070016	23,625	23,626
Safe and Drug-Free Schools and Communities		032	Q186B080016	35,438	35,438
Safe and Drug-Free Schools and Communities		032	Q186B090016	263,347	263,347
Total for Program				2,110,409	2,109,781
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187				
Supported Employment State Grant		497	H187A110020-11D	513,555	-
Even Start State Educational Agencies	84.213				
Even Start State Grants		700	S213C100015	317,656	285,697
Assistive Technology	84.224				
Assistive Technology Act 2010		497	H224A100014A	235,145	235,145
2011 - Assistive Technology Act		497	H224A110014-11C	264,582	264,582
Total for Program				499,727	499,727

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<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Projects with Industry	84.234				
US DOE Perkins Tech Prep Grant		700	V243A100014	851,876	781,876
Program of Protection and Advocacy of Individual Rights	84.240				
Protection and Advocacy Program		044	H240A100015B	18,375	-
Protection and Advocacy Program		044	H240A110015-11D	311,669	-
2012 Protection and Advocacy		044	H240A120015	25,861	-
Total for Program				355,904	-
Tech-Prep Education	84.243				
US DOE Perkins Tech Prep Grant		700	V243A090014	2,435,239	2,435,239
Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	84.265				
FY2011 In - Service Training		497	H265A100048	36,880	-
Charter Schools	84.282				
Approv Charter Schools 2008		700	U282A070012	1,570,645	1,493,946
Indiana CSP project 2010-2015		700	U282A100027	2,543,148	2,495,508
Indiana Charter School Facilities		700	U282D090013	3,327,066	3,327,066
Total for Program				7,440,860	7,316,521
Twenty First Century Community Learning Center	84.287				
After School Learning Center		700	S287C090014	4,721,290	4,491,053
After School Learning Center		700	S287C100014	17,077,435	16,359,887
2011 After School Learning Center		700	S287C110014	575,966	510,124
Total for Program				22,374,691	21,361,064
Special Education - State Personnel Development	84.323				
State Personnel Development Grant		700	H323A090006	1,667,828	1,641,402
Advanced Placement Incentive Programs	84.330				
Advanced Placement Fee Payment		700	S330B080022	5,806	5,806
Advanced Placement Program		700	S330B090032	1,817	1,817
2012 Equity and Access for All		700	S330B110002	407,233	407,233
Total for Program				414,856	414,856
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	84.331				
Grant to States for Workplace		615	Q1331A090015A	195,013	-
SPECTER US DOE		615	Q331A100015	320,797	-
Total for Program				515,811	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334				
GEARUP Award 2007		715	P334S050010	3,308,404	3,220,380
Assistive Technology-State Grants for Protection and Advocacy	84.343				
PAAT 2012 P&A ASSISTIVE TECHNOLOGY		044	H342A120015	12,246	-
FY 11PAAT FY2010		044	H343A110015-11D	30,202	-
Total for Program				42,448	-
Reading First State Grants	84.357				
Reading First Early Education		700	S357A080015	1,304,854	1,087,498
Rural Education	84.358				
Rural and Low Income School 20		700	S358B080014	53,993	53,993
Rural Education Achievement Program		700	S358B090014	188,436	188,066
Rural and Low-Income Schools		700	S358B100014	576,661	569,401
Rural School Achievement Program		700	S358B110014	112,454	112,454
Total for Program				931,543	923,914
English Language Acquisition Grants	84.365				
English Language Acquisition		700	S365A090014A	332,485	332,485
English Language Acquisition		700	S365A100014	1,687,532	1,565,590
English Language Acquisition		700	S365A110014	3,742,040	3,741,723
Total for Program				5,762,057	5,639,798

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<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>					
Mathematics and Science Partnerships	84.366				
Math and Science Partnerships		700	S366B080015	89,402	89,402
Mathematics and Science Partners		700	S366B090015	2,762,122	2,695,537
Mathematics and Science Partners		700	S366B100015	1,105,083	1,071,094
MATHEMATICS & SCIENCE PARTNERS		700	S366B110015	202,356	202,356
Total for Program				4,158,963	4,058,389
Improving Teacher Quality State Grants	84.367				
Title II-A Improving Teacher Q		700	S367A080013	(80,500)	-
Improving Teacher Quality Stat		700	S367A090013A	15,400,051	15,003,684
Improving Teacher Quality Stat		700	S367A100013	25,735,066	24,724,457
IMPROVING TEACHER QUALITY STAT		700	S367A110013	5,978,962	5,977,954
Improving Teacher Quality Gran		719	S367B090014	66,148	66,148
Improving Teacher Quality Gran		719	S367B100014A	949,172	941,665
Improving Teacher Quality Gran		719	S367B110014-11A	48,329	31,848
Total for Program				48,097,228	46,745,756
Grants for State Assessments & Related Activities	84.369				
State Assessments and Related		700	S369A100015	1,518,783	-
State Assessments and Related		700	S369A110015	6,182,604	-
Total for Program				7,701,387	-
Striving Readers	84.371				
Striving Readers Literacy		700	S371B100013	106,266	64,500
College Access Challenge Grant Program	84.378				
College Access Challenge Grant		719	P378A090012	666,263	666,263
College Access Challenge Grant		719	P378A100012	498,323	392,263
College Access Challenge Grant		719	S378A110012	2,145,403	1,710,528
Total for Program				3,309,989	2,769,055
Education Jobs Fund	84.410				
ARRA - 2010 843410A Education		700	S410A100015	120,232,985	120,232,985
Total U.S. Department of Education				975,089,139	871,531,099
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
Help America Vote Act Requirements Payments	90.401				
Title III - Help America Vote		063	IN0809RP01	1,018,757	1,018,757
HAVA		063	IN10RP01	331,624	331,624
Total for Program				1,350,381	1,350,381
Total U.S. Election Assistance Commission				1,350,381	1,350,381
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Aging Cluster					
Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	93.044				
TIII-B Supportive Services		498	11AAINT3SP	3,892,363	3,412,864
TIII-B Supportive Services		498	12AAINT3SP	4,806,352	4,317,469
Total for Program				8,698,715	7,730,333
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045				
Congregate & Home Delivered		498	11AAINT3SP	9,044,998	8,422,304
2012 TIII-Congregate & Home Delivered		498	12AAINT3SP	4,760,707	4,035,423
Total for Program				13,805,704	12,457,727

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Aging Cluster (continued)					
Nutrition Services Incentive Program	93.053				
Nutrition Svcs Incentive Program		498	11AAINNSIP	1,187,155	1,187,155
Nutrition Svcs Incentive Program		498	12AAINNSIP	743,173	743,143
Total for Program				1,930,328	1,930,298
Total for Cluster				24,434,747	22,118,358
Immunization Cluster					
Immunization	93.268				
Immunization Program		400	2H23IP522522	1,915,063	51,706
Immunization and Vaccines for		400	3H23IP522522-08SI	48,810	-
Immunization and Vaccines for		400	5H23IP522522-10	1,252,208	11,965
Immunization - non cash assistance		400		4,360,988	4,360,988
				7,577,068	4,424,659
ARRA - Immunization	93.712				
ARRA - ARRA Meningococcal		400	3U50CI523777-05S2	40,897	-
Total for Cluster				7,617,965	4,424,659
TANF Cluster					
Temporary Assistance for Needy Families (TANF) State Programs	93.558				
Temporary Assistance for Needy		400	1102INTANF	1,341,529	-
Temporary Assistance for Needy		500	1102INTANF	50,873,197	-
Temporary Assistance for Needy		502	1102INTANF	9,254,990	-
Temporary Assistance for Needy		720	1102INTANF	1,383,462	1,383,462
2012 TANF		400	1202INTANF	1,387,721	-
2012 TANF		500	1202INTANF	24,861,754	-
2012 TANF		502	1202INTANF	12,028,924	-
Temporary Assistance for Needy		500	G-1002INTANF	9,947,761	-
Temporary Assistance for Needy		502	G-1002INTANF	766,205	-
Temporary Assistance for Needy		720	G-1002INTANF	88,039	80,118
Total for Program				111,933,583	1,463,580
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF)					
ARRA - Emergency TANF ARRA Funds	93.714	500	G-0901INTAN2	5,097,281	-
Total for Program/Cluster				117,030,864	1,463,580
CCDF Cluster					
Child Care and Development Block Grant	93.575				
CCDF Discretionary 2010		500	G1001INCCDF	1,976,510	-
CCDF Discretionary 2011		500	G1101INCCDF	31,092,096	7,070,645
CCDF Discretionary 2012		500	G1201INCCDF	41,652,567	12,380,798
Total for Program				74,721,173	19,451,443
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596				
CCDF Matching 2012		500	G1201INCCDF	25,927,981	-
CCDF Mandatory 2012		500	G1201INCCDF	18,922,143	-
CCDF Match/Mandatory 2011		500	G1101INCCDF	28,733,887	-
Total for Program				73,584,010	-
ARRA - Child Care and Development Block Grant	93.713				
ARRA - CCDF Economic; Recovery		495	G0901INCCD7	5,000	-
ARRA - CCDF Economic; Recovery		500	G0901INCCD7	1,956,401	1,468,658
Total for Program				1,961,401	1,468,658
Total for Cluster				150,266,584	20,920,101
Head Start Cluster					
Head Start	93.600				
Indiana Head Start State		500	05CD0020/05	59,640	-
Head Start FFY11		500	05CD0020/05	107,255	-
Total for Program/Cluster				166,895	-

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775				
Medicaid Fraud Control Unit		046	01-1101-IN-5050	888,883	-
2012 Medicaid Fraud Control Unit		046	1201-IN-5050	2,503,295	-
Total for Program				3,392,178	-
State Survey and Certification of Health Care Providers and Suppliers	93.777				
FY11 Clinical Laboratory Improvement		400	05-1105-IN-5002	70,013	-
Medicare Grant		400	05-1105-IN-5000	1,490,142	-
FFY 2011-Title XIX Certification		400	05-1105-IN-5001	4,709,990	-
FY2012 Mission and Priority		400	05-1205-IN-5000	2,818,374	-
FY12 Clinical Laboratory Improvement		400		71,363	-
Total for Program				9,159,881	-
Medical Assistance Program (Medicaid)	93.778				
ARRA - MAP 75X0518 9599600		503	05-0905INARRA	112,753	-
ARRA - Extension of Increased		503	05-1105INEXTN	2,026,668	-
ARRA - Health Information Technology		503	05-1105INHIMP	186	-
ARRA - HIT Incentive Payments		503	05-1105ININCT	6,513,161	-
ARRA - Health Information Technology		503	05-1205INIMPL	1,360,310	-
ARRA - HIT Incentive Payments		503	05-1205ININCT	60,985,435	-
ARRA - HIT Administrative Payments		503	1105INHITA	(4,538)	-
Medicaid Assistance - fy2010		503	1005in5map	(393,597)	-
Medicaid Assistance - fy2011		503	1105-IN5MAP	1,000,572,368	-
Medicaid Administration - FY20		503	1105IN5ADM	32,507,718	-
FY2012 Medicaid Assistance		503	1205IN5MAP	3,366,331,802	-
Medicaid Administration 2012 E		503	1205IN5ADM	169,830,728	-
Medicaid Administration 2012 E		700		478,464	-
Total for Program				4,640,321,460	-
Total for Cluster				4,652,873,519	-
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041				
TVII - Elder Abuse Prevention		498	11AAINT7SP	99,519	-
Special Programs for the Aging - Title VII, Chapter 2 Long-Term Care Ombudsman	93.042				
Service for Older Individuals					
TVII - Ombudsman		498	11AAINT7SP	134,569	44,337
TVII - Ombudsman		498	12AAINT7SP	148,211	124,706
Total for Program				282,780	169,043
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043				
TIII-D Preventive Health		498	11AAINT3SP	236,692	234,902
2012 TIII-D Preventive Health		498	12AAINT3SP	155,721	152,193
Total for Program				392,412	387,095
Special Programs for the Aging - Title IV and Title II Discretionary Projects	93.048				
Building a Community Living Project		498	90CD1200	295,110	261,960
IN ADRC Care Transitions Project		498	90CT0163	175,106	110,137
Indiana Aging and Disability		498	90DR0007	173,672	173,672
Total for Program				643,888	545,769
National Family Caregiver Support, Title III, Part E	93.052				
TIII-E NFCSP		498	11AAINT3SP	1,771,870	171,870
TIII-E NFCSP		498	12AAINT3SP	1,459,306	1,459,306
Total for Program				3,231,175	1,631,176
Public Health Emergency Preparedness	93.069				
Public Health Preparedness		400	1H75TP000339-01	1,740,827	447,784
2011 Public Health Preparedness		400	2U90TP517024-11	7,120,296	469,928
Total for Program				8,861,123	917,712

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Environmental Public Health and Emergency Response - Addressing Asthma - 2010	93.070				
CDC-FRA-EH11-1102 Healthy Home		400	1UE1EH000877-01	337,184	132,251
Addressing Asthma Program		400	5U59EH000507-03	343,149	4,332
Total for Program				680,333	136,583
Advancing System Improvements to Support Targets for Healthy People 2010	93.071				
Medicare Enrollment Assistance		210	09AAINMIDR	103,150	-
Medicare Enrollment Assistance		210	09AAINMIPP	35,874	-
Total for Program				139,024	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086				
Promoting Responsible Fatherhood		615	90FR0019	161,436	-
Promoting Responsible Fatherhood		615	90FR0101	264,577	-
Total for Program				426,013	-
Emergency System for Advance Registration of Volunteer Health Professionals	93.089				
Emergency System for Advance Registration		400	ESREP100014-01-00	11,320	7,124
Food and Drug Administration - Research	93.103				
2011 Food Protection Task Force		400	5R13FD003960-02	8,857	-
Food Protection Task Force		400	R13FD003580	1,714	-
Total for Program				10,572	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
Child Mental Health Initiative		410	U9SM58518A	1,313,190	1,313,190
Maternal and Child Health Federal Consolidated Programs	93.110				
Data Integration Program		400	5 H18MC00017-12-00	71,241	-
State Implementation Grants		400	D70MC12842	467,527	412,670
2012 Health Data Linkage Grant		400	H18MC00017	20,540	-
Indiana Early Childhood Comprehensive		400	H25MC00263	142,527	-
First Time Motherhood/New Parent		400	H5MMC20281	143,879	66,096
Heritable Disorders		400	U22MC16507	351,013	109,901
Total for Program				1,196,728	588,666
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116				
Tuberculosis Cooperative Grant		400	5U52PS500520	(2,293)	-
Tuberculosis Elimination		400	5U52PS500520	905,558	247,002
Total for Program				903,265	247,002
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Health Care Association	93.130				
STATE PRIMARY CARE OFFICES		400	U68HP11487	126,619	126,619
		400	U68HP11487-04-00	12,959	12,959
Total for Program				139,578	139,578
Injury Prevention and Control Research and State and Community Based Programs	93.136				
Rape Prevention & Education Program		400	5VF1CE001115/3VF1CE00115	646,156	152,280
Protection and Advocacy for Individuals with Mental Illness	93.138				
FY 11 PAIMI Formula Grant		044	2X98SM001897	339,364	-
PAIMI FORMULA GRANT 2012		044	2X98SM001897-12	229,628	-
DHHS PAIMI - 2009		044	3X98SM001897-09S1	5	-
PAIMI Formula Grant		044	3X98SM001897-10W1	125	-
Total for Program				569,121	-
Projects for Assistance in Transition from Homelessness	93.150				
PATH - Formula Grant		410	2X06SM060015-09	4,253	4,253
PATH - Formula Grant		410	2X06SM060015-10	515,556	510,939
FY11 PATH Grant		410	2X06SM060015-11	364,331	358,857
Total for Program				884,139	874,049

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Childhood Lead Poisoning Prevention Projects	93.197				
Childhood Lead Program FY07		400	5H64EH000135	6,044	-
Childhood Lead Prevention Grant		400	5H64EH000135	178,786	103,419
Total for Program				184,830	103,419
Traumatic Brain Injury State Demonstration Grant Program	93.234				
Traumatic Brain Injury Implementation		497	H21MC06756	258,114	-
State Rural Hospital Flexibility Program	93.241				
Rural Hospital Flexibility Program		400	H54RH00042-12-10	746,968	-
Substance Abuse and Mental Health Services	93.243				
Indiana Offender Reentry Program		410	1H79TI021948-03	319,955	76,699
Indiana Offender Reentry Program		615	1H79TI021948-03	28,939	-
SM58070A IN DIG III Project		410	5HR1SM058070-02	15,886	-
H9SM58129A		410	H9SM58129A	98,568	-
Indiana Data Infrastructure Grant		410	HR1SM060353	75,609	-
2011 Indiana SPF - SPE program		410	IU79SP018653-01	275,121	-
State of Indiana Screening		410	IU79TI023449-01	586,628	569,236
NASMHPD - TTI		410	SC-1026-IN-01	11,559	-
IN Strategic Prevention Frame		410	U9SP11212A	345,555	247,580
Total for Program				1,757,819	893,515
Universal Newborn Hearing Screening	93.251				
Universal Newborn Hearing Screening		400	H61MC00059	145,476	-
Universal Newborn Hearing Screening		400	H61MC23640-01-00	53	-
Total for Program				145,530	-
State Grants for Protection and Advocacy Services	93.267				
2012 Traumatic Brain Injury		044		42,957	-
Protection Advocacy for Trauma		044	X82MC11200	447	-
Traumatic Brain Injury Protect		044	X82MC16925	41,338	-
Total for Program				84,742	-
Adult Viral Hepatitis Prevention and Control	93.270				
Adult Viral Hepatitis Prevention		400	U51PS000911	4,668	-
Substance Abuse and Mental Health Services - Access to Recovery	93.275				
IN ACCESS To Recovery - ATR07		720	07TI19486A	41,902	-
Indiana Access to Recovery 3		410	1H79TI023153	3,094,359	-
Total for Program				3,136,261	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283				
Epidemiology & Lab Capacity		400	1U50CK000231-01	85,542	-
Policy Initiatives for Cancer		400	1U55DP003020-01	162,313	9,688
2011 Surveillance Program		400	1U58SO000028-01	210,859	-
Indiana Early Hearing Detection		400	1UR3DD000425	39,879	-
Epidemiology and Laboratory		400	3U50CI523777	564,645	-
Epidemiology & Laboratory		400	5U50CI523777-03	22,991	-
COMPREHENSIVE CANCER CARE (CCC)		400	5U58DP000838	164,300	-
BREAST & CERVICAL CANCER		400	5U58DP000838	2,148,907	3,538
Nutrition, Physical Activity		400	5U58DP001481	179,972	-
Collaborative Chronic Disease		400	5U58DP001966-04	75,661	-
Early Hearing Detection & Intervention		400	IUR3DD000790-01	132,407	-
Epidem & Lab Capacity Infection		400	U50/CCU523777-02-2	21,228	1,760
Federally Enhance Cancer Registration		400	U58DP000838	528,462	-
Bio Preparedness and Response		400	U90TP517024	2,860,482	578,950
Total for Program				7,197,648	593,936
State Partnership Grant Program to Improve Minority Health	93.296				
State Partnership Grant Program		400	STTMP101057-02-00	175,927	-
Small Rural Hospital Improvement Grant Program	93.301				
Small Rural Hospital Improvement		400	H3HRH00003	328,552	148,162

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
ARRA - State Loan Repayment Program	93.402				
ARRA - State Loan Repayment Program		400	H5BHP16815	14,044	-
ARRA - State Primary Care Offices	93.414				
ARRA - State Primary Care		400	U6AHP16683	14,894	-
Pregnancy Assistance Fund Program	93.500				
Support for Pregnant Parents		400	6 SP1AH000003-02-01	1,298,382	1,144,474
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505				
ACA Maternal, Infant and Early Childhood		400	1 X02MC19401-01-00	468,017	-
ACA Maternal, Infant and Early Childhood		502	1 X02MC19401-01-00	431,258	-
FY11 ACA Maternal, Infant and Early Childhood		400	D89MC23147-01-00	812,225	-
FY11 ACA Maternal, Infant and Early Childhood		502	D89MC23147-01-00	2,218,333	-
Total for Program				3,929,833	-
Strengthening Public Health Infrastructure for Improved Health Outcomes	93.507				
CD10-1011 Strengthening Public		400	1U58CD001308-01	260,537	-
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511				
Rate Review Cycle II		210	1-PRPPR120010-01-00	482,306	-
2010 Grants to States for Health Insurance Review		210	IPRPR100044-01-00	602,158	-
Total for Program				1,084,464	-
Affordable Care Act - Medicare Improvements for Patients and Providers	93.518				
ACA MIPPA		210	10AAINMAAA	139,362	-
ACA MIPPA		210	10AAINMADR	188,392	-
Total for Program				327,754	-
Centers for Disease Control and Prevention Affordable Care Act (ACA) Communities					
Putting Prevention to Work	93.520				
BRFSS, The Diabetes Prevention		400	U58DP001966	995,037	-
Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems					
Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC)					
and Emerging Infections Program (EIP) Cooperative Agreements	93.521				
Building & Strengthening Epidemiology, Laboratory and Health Information Systems		400	5U50CI000870.02	802,167	-
State Planning and Establishment Grants for the Affordable Care Act (ACA)	93.525				
Indiana Insurance Market, Inc.		210	1 HBEIE110065-01-00	108,380	-
Indiana Insurance Market, Inc.		405	1 HBEIE110065-01-00	3,915,214	-
Health Ins. Exchange Planning		210	HBEIE100021-01-00	2,529	-
Health Ins. Exchange Planning		503	HBEIE100021-01-00	237,836	-
Total for Program				4,263,958	-
Prevention and Public Health Fund (ACA)-Capacity Building Assistance to Strengthen					
Public Health Immunization Infrastructure and Performance	93.539				
Capacity Building Assistance		400	1H23IP000536-01	20,000	-
The Patient Protection and ACA of 2010 Authorizes Coordinated Chronic Disease					
Prevention and Health Promotion Program	93.544				
BFRSS, THE DIABETES PREVENTION		400	3U58DP001966-03W2	47,620	-
The Patient Protection and ACA of 2010 Nutrition, Physical Activity and Obesity Program	93.548				
2012 Indiana State Nutrition, Obesity Program		400	5U58DP001481-04	96,585	-
Promoting Safe and Stable Families	93.556				
Family Presvtn&Supp Svcs-TIV-B		502	0611INFPSS	168,413	-
Promoting Save and Stable Families		502	1101INFPSS	2,941,273	-
Title IV-B Subpart 2 Promoting Safe and Stable Families		502	G-1001INFPSS	2,625,371	-
2010 Title IV-B Subpart 2 Promoting Safe and Stable Families		502	G-1011INFPVCV	428,370	-
Total for Program				6,163,427	-

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Child Support Enforcement	93.563				
Child Support Enforcement Program		502	0804IN4004	(6,896)	-
Healthy Marriages/Healthy Relations		502	0804INHMHR	68,760	-
Healthy Marriages/Healthy Relations		615	0804INHMHR	790	-
Title IV-D Child Support Enforcement		502	0904IN4004	7,392,625	7,141,798
Title IV-D Child Support Enforcement		502	1004IN400	1,241,995	-
Child Support Enforcement - St		022	1104IN4004	4,133,960	-
Child Support Enforcement - St		502	1104IN4004	14,123,672	-
Child Support Enforcement - St		022	1204IN4005	2,219,876	-
Child Support Enforcement - St		502	1204IN4005	30,367,293	-
Total for Program				59,542,075	7,141,798
Refugee and Entrant Assistance - State Admin	93.566				
REFSS 00 REFUGEE SOC SVCS		500	09AAIN5110	266,350	266,350
2010 Refugee Cash and Medical		400	10AAIN5100	8,000	8,000
2010 Refugee Cash and Medical		500	10AAIN5100	345,136	-
Refugee Social Services 2010		500	10AAIN5110	742,355	742,355
Refugee Cash and Medical Assistance		500	11AAIN5100	616,770	-
FY2012 Refugee Cash & Medical		400	12AAIN5100	58,835	-
FY2012 Refugee Cash & Medical		500	12AAIN5100	360,169	-
FY11 Refugee Social Services		500	G-11AAIN5110	400,638	-
Total for Program				2,798,254	1,016,705
Refugee and Entrant Assistance - Discretionary Grants	93.576				
Refugee Preventive Health		400	90RX0162/03	36,621	-
Refugee and Entrant Assistance		400	90RX0219	75,387	-
Refugee School Impact 2010		700	90ZE0142/01	252,791	227,791
Indiana Refugee Children School		700	90ZE0142/02	113,721	101,862
Total for Program				478,520	329,653
Refugee and Entrant Assistance - Targeted Assistance Grants	93.584				
Refugee Targeted Assist. Program		500	0901INRRTA	43,047	43,047
Refugee Targeted Assist. Program		500	1001INRRTA	101,556	101,556
2011 Refugee Targeted Assist. Program		500	1101INRRTA	2,833	2,833
Total for Program				147,436	147,436
State Court Improvement Program	93.586				
State Court Improv. Data Sharing		022	0901INSCID	121,660	108,531
State Court Improvement Program		022	0901INSCIP	6,051	-
Basic State Court Improve-Training		022	0901INSCIT	42,474	-
FY 2010 - State Court Improvement		022	1001INSCID	210,527	210,527
FY 2010 - State Court Improvement		022	1001INSCIP	159,564	159,564
FY 2010 - State Court Improvement		022	1001INSCIT	170,658	170,658
State Court Improvement - Data		022	1101INSCID	39,028	39,028
State Court Improvement - Basic		022	1101INSCIP	131,458	131,458
State Court Improvement - Training		022	1101INSCIT	85,031	85,031
Total for Program				966,450	904,797
Community Based Child Abuse Prevention Grant	93.590				
Community Based Child Abuse Project		502	1001INFRPG	37,275	-
Community Based Child Abuse Project		502	1101INFRPG	164,225	-
Total for Program				201,500	-
Grants to States for Access and Visitation Program	93.597				
Access&Visitation (Title IV-D)		502	1001INSAVP	96,435	-
Access 7 Visitation Program FY		502	1101INSAVP	131,908	-
Total for Program				228,342	-
Chafee Education and Training Vouchers Program (ETV)	93.599				
Title IV-E: Education and Training		502	1101INCETV	533,728	-
EVT Title IV-E - 2010		502	G-1001INCETV	223,545	-
Total for Program				757,272	-

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Adoption Incentive Program Payments	93.603				
Adoption Incentive Payment Program		502	0902INAIPP	811,675	-
FY10 Adoption Incentive Payment		502	1001INAIPP	420,069	-
FY11 Adoption Incentive Payment		502	1102INAIPP	32,371	-
Total for Program				1,264,116	-
Voting Access for Individuals with Disabilities - Grants to States	93.617				
Help American Vote Act		063	G-0903INVOTE	224,182	272,506
Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems	93.618				
DHHS PAVA		044	2009G993290	37,258	-
FY11 PAVA Grant		044	C1102INVOTP	1	-
DHHS PAVA - Protection and Advocacy		044	G-0803INVOTP	7	-
PAVA Grant		044	G-1003INVOTP	977	-
FY2012 Help America Vote Act		044	G-1203INVOTP	109	-
Total for Program				38,351	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630				
2008 Dept. of Health and Human		035	2008G994902	21,129	-
Protection and Advocacy Grant		044	2X98SM001897-11	547,021	-
2009 Dept. of Health and Human		035	G-1001INBS15	157,666	-
2010 Developmental Disabilities		035	G-1001INBS15	647,574	-
2011 Developmental Disabilities		035	G-1101INBS15	101,638	-
2012 State Developmental Disabilities		035	G-1201INBS15	312,974	-
PADD 2012		044	G-122011INPA15	8,993	-
Total for Program				1,796,995	-
Children's Justice Grants to States	93.643				
I-356000158-J7 2008G99CJ07 - C		502	G-0802INCJA1	(28,541)	-
Children Justice Act Grant		502	G-0902INCJA1	62,047	-
Children Justice Act Grant		502	G-1002INCJA1	255,371	-
Total for Program				288,877	-
Child Welfare Services - State Grants	93.645				
Child Welfare Services Program		502	1101IN1400	2,721,218	-
Child Welfare Services Program		502	1001INCWSS	5,089,388	-
Total for Program				7,810,606	-
Foster Care - Title IV - E	93.658				
ARRA		502	0901IN1402	(448,165)	-
ARRA		502	1001IN1402	3,278,095	-
ARRA - Foster Care - Payment Reimb		502	1101IN1404	315,913	-
ARRA - FY 2012 Foster Care		502	1201IN1404	386,659	-
Foster Care Program FY 2010		502	1001IN1401	11,611,275	-
Foster Care - States Programs		502	1101IN1401	21,798,573	-
DCS - Foster Care - Payment Reimb		502	1101IN1402	136,939	-
FY 2012 Foster Care - States Program		502	1201IN1401	66,400,286	-
Total for Program				103,479,574	-
Adoption Assistance	93.659				
ARRA - Adoption Assistance - P		502	1101IN1405	234,561	-
Adoption Assistance Program		502	1001IN1407	335	-
Adoption Assistance Program		502	1101IN1407	12,477,452	-
Adoption Assistance Program		502	1201IN1407	47,686,127	-
Total for Program				60,398,476	-
Social Services Block Grant	93.667				
SSBG BLOCK GRANT		032	1102INSOSR	646	646
SSBG BLOCK GRANT		400	1102INSOSR	136,213	-
SSBG BLOCK GRANT		410	1102INSOSR	229,201	229,201
SSBG BLOCK GRANT		497	1102INSOSR	2,637,186	-
SSBG BLOCK GRANT		498	1102INSOSR	1,889,334	1,889,334
SSBG BLOCK GRANT		500	1102INSOSR	30,003	-
SSBG BLOCK GRANT		502	1102INSOSR	2,450,808	-
SSBG BLOCK GRANT		615	1102INSOSR	752,199	-

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<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Social Services Block Grant (continued)					
Social Services Block Grant (SSBG)		032	1202INSOSR	166,292	165,621
Social Services Block Grant (SSBG)		400	1202INSOSR	292,400	-
Social Services Block Grant (SSBG)		410	1202INSOSR	2,880,773	2,880,773
Social Services Block Grant (SSBG)		497	1202INSOSR	4,666,447	-
Social Services Block Grant (SSBG)		498	1202INSOSR	3,455,962	3,455,962
Social Services Block Grant (SSBG)		500	1202INSOSR	103,008	-
Social Services Block Grant (SSBG)		502	1202INSOSR	92,363	-
Social Services Block Grant (SSBG)		615	1202INSOSR	207,588	-
Social Svc Block Grant (SSBG)		032	G-1002INSOSR	597	597
Social Svc Block Grant (SSBG)		410	G-1002INSOSR	(1,104)	(1,104)
Social Svc Block Grant (SSBG)		500	G-1002INSOSR	2,094	-
Social Svc Block Grant (SSBG)		502	G-1002INSOSR	11,838,365	-
Social Svc Block Grant (SSBG)		615	G-1002INSOSR	196,749	-
Total for Program				32,027,123	8,621,030
Child Abuse and Neglect State Grants	93.669				
Child Abuse Prevention & Treatment		502	G-0701INCA01	13,581	-
Child Abuse Prevention & Treatment		502	G-1002INCA01	120,882	-
Total for Program				134,463	-
Shelter's Grants to States and Indian Tribes	93.671				
Family Violence Prevention & Shelter		032	G-0901INFVPS	60	-
Family Violence Prevention & Shelter		032	G-1001INFVPS	185,427	180,160
2011 Family Violence Prevention & Shelter		032	G-1101INFVPS	1,357,337	1,318,604
Total for Program				1,542,824	1,498,764
Chafee Foster Care Independence Program	93.674				
Independent Living Program EST		502	1201IN1420	809,325	-
Independent Living Program		502	G-1101IN1420	2,846,798	-
Total for Program				3,656,123	-
ARRA - Preventing Healthcare - Associated Infections	93.717				
ARRA - ELC ARRA-HAI Prevention		400	3U50CI523777-05S1	327,001	-
ARRA - State Grants to Promote Health Information Technology	93.719				
ARRA - Indiana Health Information		400	A70-0-003009	232,089	-
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	93.723				
ARRA - ARRA-BRFSS, Diabetes		400	3U58DP001966-01S2	252,745	-
ARRA - ARRA-BRFSS, Diabetes		058	3U58DP001966-01S3	85,796	-
Total for Program				338,541	-
ARRA - Prevention and Wellness-Communities Putting Prevention to Work					
Funding Opportunities Announcement (FOA)	93.724				
ARRA - Community Putting Prevention to Work		400	1U58DP002410	3,010,119	-
ARRA - BRFSS, The Diabetes Prevention		400	3U58DP001966-02W1	18	-
Total for Program				3,010,136	-
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725				
ARRA - Indiana Living and Health		498	90RA0011	398,946	360,775
Children's Health Insurance Program	93.767				
Children's Health Plan (CHIP)		503	05-1105IN5021	76,902,055	-
Children's Health Insurance Program		503	1005IN5021	27,667,324	-
Total for Program				104,569,379	-
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768				
Work first: Building Indiana		497	1QACMS030530	826,919	-
Total for Program				826,919	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2011 to June 30, 2012
(Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779				
STATE HEALTH INS ASSIST PROGRAM		210	11-P-20202-5/17	903,717	-
2012 SHIP Basic Grant		210	1N0CMS020202-20-01	52,887	-
Medicare Improvements		210	1X0CMS330766-01-00	119,894	-
LIS/MSP Outreach to Low Income		210	1Y0CMS030348	90,895	-
State Health Insurance Assistance		210	INOCMS020202-18	64,003	-
LIS/MSP Outreach to Low income			IX0CMS030393	67,899	-
Total for Program				1,299,295	-
Alternatives to Psychiatric Residential Treatment Facilities for Children	93.789				
PRTF-Psych Res Treatment Facilities		410	1SOCMS300134/01	9,040,937	370,451
Money Follows the Person Rebalancing Demonstration	93.791				
Money Follows The Person Demo		498	1LICMS300150/01	5,061,096	-
National Bioterrorism Hospital Preparedness Program	93.889				
HRSA Bioterrorism Hospital		400		26	-
Pandemic Influenza Healthcare P		400	U3REP090136-01	796	-
National Bioterrorism Hospital		400	U3REP090262-01	7,186,158	72,781
Total for Program				7,186,980	72,781
Grants to States for Operation of Offices of Rural Health	93.913				
State Office of Rural Health		400	H95RH00136-20-00	186,165	-
HIV Emergency Relief Project Grants	93.914				
Title XXVI HIV Health Care Service		400	A70-1-112211	320,528	-
HIV Care Formula Grants	93.917				
Ryan White HIC Care Grant		400	X07HA00033	5,078,717	-
Ryan White Part B HIV Care Grant		400	X07HA00033-20-01	3,904	-
Ryan White Part HIC Care Grant		400	X07HA00033-21-00	9,856,186	-
Ryan White Part B Supp 400HCGS		400	X08HA19748	49,952	49,952
Ryan White Part B Supplemental			X08HA19748-01-00	86,738	-
Total for Program				15,075,496	49,952
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938				
IN. Program to Improve Health		400	5U87DP001178	42,758	-
IN. Program to Improve Health		700	5U87DP001178	202,321	-
Total for Program				245,080	-
HIV Prevention Activities - Health Department Based	93.940				
AIDS Prevention Program		400	3U62PS523488	1,612,250	188,718
FY 2012 HIV Prevention Program		400	300006	776,100	111,287
Total for Program				2,388,351	300,006
Human Immunodeficiency Virus/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944				
HIV Surveillance Program		400	1U62PS001049-01	833,392	149,830
Morbidity and Risk Behavior		400	1U62PS001599	411,469	-
MEDICAL MONITORING PROJECT		400	5U62PS001599	28,528	-
Total for Program				1,273,389	149,830
Block Grants for Community Mental Health Services	93.958				
Block Grant for Community Mental Health		410	3B09SM010019-10S3	1,821,409	1,821,409
FY 11 Block Grants for Community Mental Health		410	3B09SM010019-11S4	4,836,156	4,643,456
Total for Program				6,657,565	6,464,865
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
2012 Substance Abuse Prevention		410	2B08T1010019-12	3,356,632	3,356,632
Substance Abuse Prev & Treatment		410	2B08T1010019	3,259,108	3,246,397
Substance Abuse Prev & Treatment		410	3B08T1010019-11S1	466,009	105,796
Substance Abuse Prev & Treatment		410	3B08T1010019-11S1	28,050,345	27,689,033
Total for Program				35,132,094	34,397,858

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>					
National All Schedules Prescription Electronic Reporting Grant	93.975				
National All Schedules Prescription Electronic Reporting Grant		250	2X99TI010105-02	25,468	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977				
Preventive Health Svc - Sexually		400	H25PS001360	1,732,642	506,309
Preventive Health and Health Services Block Grant	93.991				
Preventive Health Services Block		032	3B01DP009019	144,106	144,106
Preventive Health Services Block		400	3B01DP009019	907,111	26,119
Total for Program				1,051,217	170,225
Maternal and Child Health Services Block Grant to the States	93.994				
Maternal and Child Health Services		400	B04MC21390-01-06	10,521,369	2,995,687
Maternal and Child Health Services		615	B04MC21390-01-06	46,365	-
Total for Program				10,567,734	2,995,687
Total U.S. Department of Health and Human Services				5,490,889,276	124,690,898
<u>CORPORATION FOR NATIONAL & COMMUNITY SERVICE</u>					
State Commissions	94.003				
Corporate National Community Service		720	07CAHIN001	320,584	-
Learn and Serve America - School and Community Based Programs	94.004				
Learn & Serve America School		700	09KSNIN001	209,527	166,799
Learn Service Indiana Comm 2006		700	U06KSNIN001	318	-
Total for Program				209,845	166,799
AmeriCorps	94.006				
CNC AMER COMPETITIVE - 2007-2011		720	06ACHIN001	53,862	53,862
CNC AMER FORMULA - 2007-2011		300	06AFHIN001	66,392	-
CNC AMER FORMULA - 2007-2011		720	06AFHIN001	2,307,665	2,307,665
AmeriCorps Competitive Program		720	09ACHIN001	1,147,078	1,147,078
2010 AmeriCorps Formula Fixed		720	10FXHIN001	27,045	27,045
Total for Program				3,602,043	3,535,651
Program Development and Innovation Grants	94.007				
CNC Disability - 2007		720	07CDHIN001	2,280	-
CNCS - 2010 DIS		720	10CDHIN001	2,937	302
Total for Program				5,217	302
Training and Technical Assistance	94.009				
National Service Program - ADM		720	09PTHIN001	96,351	13,197
Total for Program				96,351	13,197
Volunteers in Service to America					
AmeriCorps VISTA project	94.013	720	07VSNIN001	1,335	-
Total Corporation for National and Community Service				4,235,374	3,715,948
<u>SOCIAL SECURITY ADMINISTRATION</u>					
Disability Insurance/SSI Cluster	96.001				
CMIA SSA DD Soc Sec Adm/IN DDS		497	0904INDI00	7	-
CMIA SSA DD Soc Sec Adm/IN DDS		497	1004IND100	4,204	-
CMIA SSA DD Soc Sec Adm/IN DDS		497	1104INDI00	17,657,007	-
FY 12 Disability Determination		497	1204INDI00	32,359,740	-
Total for Program/Cluster				50,020,958	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009				
SOC SEC PABSS - 2009		044	5 PAB05020240-07-00	155,074	-
Total for Social Security Administration				50,176,032	-

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Boating Safety Financial Assistance	97.012				
USDA/US Coast Guard FY11		300	11.01.18	438,377	-
USDA/US Coast Guard FY12		300		569,921	67,500
FY2009 Boating Safety Grant		300		(176)	-
Total for Program				1,008,122	67,500
Pre-Disaster Mitigation-Competitive	97.017				
FY07 Pre-Disaster Mitigation		385	EMC-2008-PC-0002	10,238	10,238
Community Assistance Program State Support Services Element	97.023				
Community Assistance Program		300	EMC-2011-CA-7002	50,106	-
Community Assistance Program		300		104,060	-
Total for Program				154,165	-
Flood Mitigation Assistance	97.029				
FY 09 Mitigation Assistance		385	EMC-2010-FM-E001	39,336	39,336
Crisis Counseling	97.032				
Immediate Services Program		410	FEMA-4058-DR-IN	1,858	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036				
Public Assistance Disaster 174		385	1740DRINP00000001	98,791	89,680
Public Assistance - DR1766		300	1766DRINP00000001	55,528	-
Public Assistance - DR1766		385	1766DRINP00000001	271,680	13,103
Public Assistance - PA-1795		300	17951795DRINP00000001	24,200	-
Public Assistance - PA-1795		385	17951795DRINP00000001	447,971	188,049
Restoration of Disaster		385	1828DRINP00000001	51,321	17,482
Public Assistance Disaster		300		12,740	-
Estimate for Public Assistance		385		40,702	26,345
Public Assistance Disaster		385		7,575,770	7,460,381
Total for Program				8,578,702	7,795,040
Hazard Mitigation Grant	97.039				
HMGP - Vanderburgh Co. Wind		385	1612DRINP00000005	(25,664)	(25,657)
Hazard Mitigation		385	1662DRINP00000005	77,998	-
Hazard Mitigation - DR1732 - S		385	1732DRINP00000005	6,410	10,245
Hazard Mitigation - DR1740		385	1740DRINP00000005	260,763	218,503
HAZARD MITIGATION - HM1766		385	1766DRINP00000005	4,648,248	4,739,414
Hazard Mitigation grants		385	1795DRINP00000005	1,052,851	970,819
Hazard Mitigation grants		385	1828DRINP00000005	6,078	-
Total for Program				6,026,684	5,913,323
National Dam Safety Program	97.041				
FY 10 National Dam Safety Program		300	2010-RC-50-0009	9,725	-
2011 FEMA Dam Safety Program		300	EMW-2011-GR-00038-S01	7,794	-
Total for Program				17,518	-
Emergency Management Performance Grant	97.042				
FY 2008 Emergency Mgmt Performance		385	2008-EM-E8-0050	(382)	-
Indiana FY 2009 EMPG Project S		100	2009-EP-E9-0012	2,610	-
Indiana FY 2009 EMPG Project S		385	2009-EP-E9-0012	1,553,107	251,518
Indiana FY 2010 EMPG EMPG Program		100	2010-EP-00-0005	1,522	-
Indiana FY 2010 EMPG EMPG Program		300	2010-EP-00-0005	17,614	-
Indiana FY 2010 EMPG EMPG Program		385	2010-EP-00-0005	4,043,866	2,887,230
Emergency Management Performance		385	EMW-2011-EP-00036-S01	1,317,478	162,525
Total for Program				6,935,814	3,301,273
State Fire Training Systems Grants	97.043				
FY2010 State Fire Training System		385	2010-RB-63-0039	5,226	5,226
State Fire Training Systems		385	EMW-2008-GR-0610	(1,201)	-
Federal grant award for 2011		385	EMW-2011-GR-00009	25,999	26,000
Total for Program				30,023	31,226

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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U.S. DEPARTMENT OF HOMELAND SECURITY					
Cooperating Technical Partners	97.045				
Howland Ditch Project for Indiana		300	EMC-2006-CA-7016	140,164	-
FEDERAL97.045COOPERING TECH		300	EMC-2007-CA-7027	121,508	2,300
Cooperating Technical Partners		300	EMC-2008-CA-7017	383,257	-
Cooperating Technical Partners		385	EMC-2008-CA-7017	6,743	-
Cooperating Technical Partners		300	EMC-2009-CA-7008	293,573	-
FY 2010 LOMC Project		300	EMC-2010-CA-7010	122,685	209,686
2011 Cooperating Technical Partners		300	ESTIMATE	117,639	39,302
Total for Program				1,185,568	251,288
Pre-Disaster Mitigation	97.047				
LPDMC- 2008-69-5760RB-9052-410		385	EMC-2008-PD-0002 (FY08)	7,140	7,140
FY 2009 Pre-Disaster Mitigation		385	EMC-2009-PC-0005	68,318	68,247
Pre Disaster Mitigation		385	EMC-2010-PC-0006	78,103	78,103
Total for Program				153,561	153,490
Interoperable Emergency Communications	97.055				
Public Safety Interoperable Communications		022	2007-GS-H7-0041	10,400	-
Public Safety Interoperable Communications		286	2007-GS-H7-0041	162,335	-
Public Safety Interoperable Communications		300	2007-GS-H7-0041	63,674	-
Public Safety Interoperable Communications		385	2007-GS-H7-0041	836,624	-
Interoperable Communications		286	2008-IO-T8-0025	629	-
Interoperable Communications		385	2008-IO-T8-0025	52,139	48,185
FY09 Interoperable Emergency Communications		286	2009-IP-T9-0013	58,229	-
FY09 Interoperable Emergency Communications		385	2009-IP-T9-0013	56,839	-
FY 2010 Interoperable Emergency Communications		385	2010-IP-TO-0037	110,604	42,894
Total for Program				1,351,473	91,079
Port Security Grant Program	97.056				
Lake MI - Burns Harbor		300	2010-PU-TO-K025	149,055	-
Port Security Grant		100	EMW-2011-PU-00262-S01	42,500	-
Lake MI - Cold Weather Gear		300	EMW-2011-PU-K00117-501	19,708	-
Total for Program				211,263	-
Homeland Security Grant Program	97.067				
HOMELAND SECURITY GRANT		385	2006-GE-T6-0019	29,955	29,955
HOMELAND SECURITY GRANT		385	2007-GE-T7-0026	931,849	304,593
HOMELAND SECURITY GRANT		410	2007-GE-T7-0026	27,814	-
FY 2008 Homeland Security Grant		100	2008-GE-T8-0032	409,600	-
FY 2008 Homeland Security Grant		351	2008-GE-T8-0032	647	-
FY 2008 Homeland Security Grant		385	2008-GE-T8-0032	6,382,082	4,693,257
FY 2008 Homeland Security Grant		400	2008-GE-T8-0032	10,000	-
FY09 Homeland Security Grant Program		100	2009-SS-T9-0032	306,264	-
FY09 Homeland Security Grant Program		286	2009-SS-T9-0032	157,577	-
FY09 Homeland Security Grant Program		351	2009-SS-T9-0032	8,825	-
FY09 Homeland Security Grant Program		385	2009-SS-T9-0032	5,100,228	4,287,975
FY09 Homeland Security Grant Program		400	2009-SS-T9-0032	14,628	-
FY10 Homeland Security Grant Program		100	2010-SS-TO-0038	390,348	-
FY10 Homeland Security Grant Program		110	2010-SS-TO-0038	25,715	-
FY10 Homeland Security Grant Program		300	2010-SS-TO-0038	39,515	-
FY10 Homeland Security Grant Program		385	2010-SS-TO-0038	3,581,799	2,652,078
FY10 Homeland Security Grant Program		615	2010-SS-TO-0038	10,000	-
FY 2011 Homeland Security Grant Program		385	EMW-2011-SS-00058-S01	493,799	160,572
Total for Program				17,920,645	12,128,429
Buffer Zone Protection Program (BZPP)	97.078				
FY 2007-IPP Buffer Zone Protection		385	2007-BZ-T7-0003	122,187	110,983
FY08 Buffer Zone Protection Program		385	2008-BZ-T8-0035	239,703	226,703
FY09 Buffer Zone Protection Program		385	2009-BF-T9-0050	370,806	370,806
FY 2010 Buffer Zone Protection		385	2010-BF-TO-0018	199,940	199,940
Total for Program				932,636	908,432

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

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<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Business Unit - Note 4</u>	<u>Grant Number</u>	<u>Federal Awards Expended</u>	<u>Passed Through To Subrecipients</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Driver's License Security Grant Program	97.089				
FY 2008 Real ID Demonstration		235	2008-ID-T8-0052	33,656	-
FY 2009 Driver's License Security		235	2009-ID-MX-0002	52,320	-
FY 2010 Driver's License Security		235	2010-DL-TO-0005	44,350	-
Driver's License Security Grant		235	EMW-2011-DL-00001-S01	103,746	-
Total for Program				234,073	-
Homeland Security Biowatch Program	97.091				
Biowatch Homeland Security 2006		495	2006-ST-091-000019	65,799	-
Bio Watch Program: Field Operations		495	2006-ST091-000019-06	148,268	-
Total for Program				214,067	-
Total U.S. Department of Homeland Security				45,005,748	30,690,654
Grand Total Federal Financial Assistance				<u>\$ 11,975,588,392</u>	<u>\$ 1,826,262,020</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Scope of Schedule

All federal awards received by the State of Indiana, as a governmental unit, have been included in the Schedule of Expenditures of Federal Awards except for the programs administered by the component units listed in Note 3.

Note 2. Basis of Presentation

- a. The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Indiana and is presented in accordance with requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of Federal Awards expended is based on when the activity related to the award occurs. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.
- b. The source of information for the schedule was obtained from the ENCOMPASS financial accounting system and certified by individual agency financial staff; the financial statements were also prepared from this system. Expenditures are separated within the federal programs by the Business Unit (BU) creating the expenditure to the State and by individual grants. See Note 4 for a listing of agencies and BUs.
- c. With regard to DOT advance projects, federal expenditures are not included until the U.S. Department of Transportation has confirmed their percentage of participation.

Note 3. Component Units

The entities listed below are component units for financial statement purposes and receive federal financial assistance. The federal transactions of these entities are not reflected in this schedule. Each of these entities is subject to independent audits in compliance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations with a fiscal year end date of June 30, except for the Indiana Housing and Community Development Authority which has a calendar year end date of December 31.

Component Unit	Federal Funds Expended
Purdue University	\$ 727,072,746
Indiana University	1,068,966,466
Indiana State University	95,450,090
Ball State University	169,756,443
Vincennes University	71,131,308
University of Southern Indiana	58,062,896
Ivy Tech State College	573,357,370
Indiana Finance Authority	69,650,604
Indiana Housing and Community Development Authority	519,258,960
Total	<u>\$ 3,352,706,883</u>

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Note 4. State Agencies

The following State agencies and related business units (BUs) are included on the Schedule of Expenditures of Federal Awards.

Agency	BU	Agency Name
AC	705	Arts Commission
ADG	110	Adjutant General
AG	046	Attorney General, Office of the
ATC	230	Alcohol & Tobacco Commission
BA	057	Budget Agency
BMV	235	Bureau of Motor Vehicles
BOAH	351	Board of Animal Health
BS	550	School for the Blind
CHE	719	Commission for Higher Education
CJI	032	Criminal Justice Institute
CPE	703	Commission on Proprietary Education
CRC	258	Civil Rights Commission
CPR	062	Commission on Public Records
DOA	061	Department of Administration
DCS	502	Department of Child Services
DEM	495	Department of Environmental Management
DHS	385	Department of Homeland Security
DNR	300	Department of Natural Resources
DOA	061	Department of Administration
DOC	615-614-616 to 687	Department of Correction
DOE	700-718	Department of Education
DOH	058-400	Department of Health
DOI	210	Department of Insurance
DOL	225	Department of Labor
DOR	090	Department of Revenue
DS	560	School for the Deaf
DOT	800	Department of Transportation
DVA	160	Department of Veterans' Affairs
DWD	510	Department of Workforce Development
EC	063	Election Commission
EDC	260	Economic Development Corporation
FBCS	720	Office of Faith Based & Community Service
FSSA	405-410-415-425-450- 497-498-500-503	Family and Social Services Administration
GPC	035	Governor's Planning Council for People With Disabilities
IPSC	286	Integrated Public Safety Commission
JC	026	Judicial Center
LETB	103	Law Enforcement Training Board
LT.GOV	036-038	Lieutenant Governor – Dept. of Agriculture
IOT	067	Office of Technology
PAC	039	Prosecuting Attorney's Council
PASC	044	Protection and Advocacy Services Commission
PDC	610	Public Defender Council
PEN	515	Prison Enterprises Network
PLA	250	Professional Licensing Agency

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Agency	BU	Agency Name
SC	022	Supreme Court
SL	730	State Library
SP	100	State Police
SSAC	715	State Student Assistance Commission
URC	200	Utility Regulatory Commission
VH	570	Veterans' Home

Note 5. State Unemployment Insurance Benefits

State Unemployment Insurance Benefits represent the funds returned from the U.S. Treasury for nonfederal unemployment benefits. The State collects unemployment taxes from employers and deposits them in the Unemployment Insurance Trust Fund to be used by the State.

Note 6. Supplemental Nutrition Assistance Program – SNAP (Food Stamps)

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion of the Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly separate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 10.95% of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2012.

Note 7. Noncash Assistance

The State expended the following amount of noncash assistance for the year. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	Noncash Assistance Expended
National School Lunch Program	10.555	\$ 36,700,040
Summer Food Service Program for Children	10.559	42,656
Commodity Supplemental Food Program (CSFP)	10.565	968,578
TEFAP – The Emergency Food Assistance Program	10.569	10,600,500
Donation of Federal Surplus Personal Property	39.003	7,968,312
Immunization Grants	93.268	4,360,988

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiency identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

Type of auditor's report issued on compliance for major programs: Unqualified for all major programs except for the Childrens' Health Insurance Program (CHIP) and Fiscal Stabilization Cluster, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes

Dollar threshold used to distinguish between Type A and Type B programs: \$30,000,000

Auditee qualified as low-risk auditee? No

Identification of major programs:

CFDA No.	Program Title
10.557	Special Supplemental Nutrition Program for Women (WIC)
JAG	JAG Program Cluster (16.738, 16.803)
17.225	Unemployment Insurance
WIA	Workforce Investment Act Cluster (17.258, 17.259, 17.260)
20.932	Transportation Investment Generating Economic Recovery (TIGER)
81.041	State Energy Program
Title 1	Title 1 Cluster (84.010, 84.389)
SEC	Special Education Cluster (84.027, 84.173, 84.391, 84.392)
84.367	Improving Teacher Quality

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

CFDA No.	Program Title
SIGC	School Improvement Grants Cluster (84.377, 84.388)
84.410	Education Jobs Fund
VRC	Vocational Rehabilitation Cluster (84.126, 84.390)
FSC	State Fiscal Stabilization Cluster (84.394, 84.397)
TNF	TANF Cluster (Temporary Assistance to Needy Families -93.558, 93.714)
93.563	Child Support Enforcement
CCC	CCDF Cluster (93.713, 93.575, 93.596)
93.659	Adoption Assistance
93.667	Social Services Block Grant (SSBG)
93.767	Children's Health Insurance Program (CHIP)
MC	Medicaid Cluster (93.775, 93.777, 93.778)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II - Financial Statement Findings

The audit of the State of Indiana's financial statements disclosed significant deficiencies and material weaknesses that are required to be reported. Management's response to these findings follows the section entitled PRIOR AUDIT FINDINGS – RESOLVED.

FINDING 2008 - CAFR-1, CONSTRUCTION IN PROGRESS

Auditee Contact Person:	Steve Daniels
Title of Contact Person:	Deputy Auditor of Fiscal Operations
Phone Number:	317-233-9817
Internal Control:	Significant Deficiency

The Indiana Department of Administration (IDOA) and the Indiana Department of Transportation (INDOT) maintain databases of the State's construction in progress activity. Procedures in place to report to the Auditor of State the activity and balances at year end were not adequate to ensure that construction in progress balances reported for external financial reporting were accurate. Our testing of construction in progress activity in the current audit again found errors similar to those found in prior audits. INDOT construction in progress balances disclosed \$58 million of construction projects were completed but were still accounted for in construction in progress. INDOT also incorrectly overstated the amount of right of way capitalized by \$1.3 million. Additionally, our testing of IDOA projects disclosed that completed capital construction projects were removed from construction in progress but were not added to capital assets. This resulted in an understatement of capital assets of \$1.8 million. Furthermore, it was determined that IDOA did not correctly obtain the beginning balance of the individual construction projects. IDOA used a formula to calculate the beginning balance of these projects instead of verifying the beginning balance from the contract or purchase orders. This improper calculation resulted in an understatement of construction commitments by \$1.6 million. These errors resulted in a prior period adjustment to restate beginning construction in progress balances and a recalculation of construction in progress balances for both IDOA and INDOT at year end for external financial reporting.

The Governmental Accounting Standards Board requires the capitalization of a government's capital assets in the period in which they are acquired or constructed.

Each agency, department, quasi, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies and also with various accounting guides, manuals and other publications. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

FINDING 2008 - CAFR-5, MEDICAID

Auditee Contact Person:	Steve Daniels
Title of Contact Person:	Deputy Auditor of Fiscal Operations
Phone Number:	317-233-9817
Internal Control:	Material Weakness

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

As reported in the 2008 audit, adequate procedures were not in place to properly report the Medicaid Assistance Fund transactions made by the Medicaid fiscal agent for proper external financial reporting. The State accounting records post the net disbursement issued to fund the Medicaid checking account, with subsequent entries to recognize assessment fees. In the 2008 audit, adjustments were proposed and subsequently made to properly reflect this activity. In fiscal years 2009 through 2011, adjusting entries were submitted by FSSA to properly recognize Medicaid Assistance Fund activity for external financial reporting; however, our audits identified various accrual errors for which adjustments were required to fairly state fund activity. Additionally, in the 2011 audit we found that FSSA transferred \$391.2 million in federal grant revenue from the Medicaid Fund to the ARRA Fund in error and also found that the ARRA Fund understated revenue and expenses of \$31 million when prior year overstated amounts were reversed. Adjustments were made to correct the financial reporting errors and, in January 2012, the transfer error was corrected by returning funds from ARRA to the Medicaid Fund. The budgetary system was not correspondingly adjusted as the budgetary balance for Medicaid ARRA remained at June 30, 2012.

During our current audit we again found that the adjusting entries submitted by FSSA didn't include all adjustments necessary to properly present the Medicaid Assistance Fund for external financial reporting. Adjustments submitted by FSSA omitted the effects of law changes that increased hospital and nursing facility claims and nursing facility fees retroactively to July 2011. This understated accounts receivables and revenues by \$136 million and understated claims payable and expenses by \$138 million. We also found that the adjusting entries overstated accounts receivables and program expenditures for fees withheld by the fiscal agent, as the processing cutoff dates did not correspond with the state's fiscal year end. The fiscal agent recorded July fee revenues and collections in June. This caused the accounts receivable balances reported by the fiscal agent at June 30, 2012, to be in error. This impacted the financial statements by overstating receivables and revenues by \$89 million and overstating expenses of the Medicaid fund by \$38 million. Following our communication of the above noted errors, adjustments were recorded to correct the financial statements.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state Medicaid Assistance Fund activity and balances for external financial reporting in accordance with standards issued by the Governmental Accounting Standards Board. Risk assessment should be applied to the understanding of the environment and transaction source changes in order to ensure complete and accurate financial statements.

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2009 - CAFR-1, UNEMPLOYMENT INSURANCE

Auditee Contact Person: Steve Daniels
Title of Contact Person: Deputy Auditor of Fiscal Operations
Phone Number: 317-233-9817
Internal Control: Material Weakness

The Indiana Department of Workforce Development (DWD) is responsible for the collection of unemployment taxes from Indiana employers and the payment of unemployment benefits to qualified citizens. When the tax is collected by DWD from an Indiana employer, DWD receipts the monies into the state's records and then transfers the funds to the U.S. Department of the Treasury. The U.S. Department of the Treasury maintains the funds in a Trust Fund. When an individual is eligible to receive unemployment compensation, DWD must draw down the funds from the U.S. Department of the Treasury to pay those claims. These funds are drawn down on a daily basis. In February 2007, DWD no longer issued checks to claimants, but began issuing the unemployment compensation via a debit card. At that same time, DWD ceased reporting the draw downs and the payment of unemployment benefits in the Auditor of State's records. Additionally, in September 2009, DWD began recording the receipt of unemployment tax from Indiana employers and the distribution of the funds to the U.S. Department of the Treasury as a net amount. The Unemployment Compensation Fund is the responsibility of the State of Indiana and is reported in the State's Comprehensive Annual Financial Report (CAFR) as a proprietary fund. DWD did not receive approval from either the Auditor of State or the State Budget Agency to cease reporting these monies within the Auditor of State's records. In November 2011, DWD began again reporting the draw down of funds from the Trust Fund and the payments of unemployment benefits in the Auditor of State's records; however, this reporting is not being consistently done.

DWD does not have an adequate process in place for the compilation and review of fund activities for inclusion in the CAFR. Financial statements compiled and presented for audit by DWD staff were determined to include various material errors for which we recommended adjustments to fairly state the activity of the fund. During our audit of the Unemployment Insurance Fund financial statements, we found that cash was understated by \$197 million. Revenue from employer contributions was overstated by \$5 million and federal revenue was understated by \$771 million. General and administrative expenses were understated by \$2 million and Unemployment Compensation benefits expenses were overstated by \$1.14 billion.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state Unemployment Insurance Fund activity and balances for external financial reporting in accordance with standards issued by the Governmental Accounting Standards Board.

The accounting system should support a general ledger trial balance for the fund necessary for the financial administration, interim and financial statement reporting of the fund. "Each fund must be accounted for in a separate self-balancing set of accounts for its assets, liabilities, equity, revenues, expenditures, or expenses (as appropriate), and transfers." (NCGA Statement 1, paragraph 21)

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2011 - CAFR-1, INTERNAL CONTROLS OVER CORPORATE TAX

Auditee Contact Person:	Michael Ashley
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-232-2177
Internal Control:	Material Weakness

The Department of Revenue (DOR) administers and collects tax revenues for the State. Beginning in 2007, DOR provided taxpayers the option to pay their estimated corporate income tax through an electronic payment method known as eCheck. In November 2011, an error was discovered in DOR's post-remittance transfer process in which estimated corporate income tax payments made since the inception of the electronic filing were not transferred out of DOR's Collection Fund and credited to the State's General Fund. The error occurred from January 2007 through November 2011, totaling \$320.2 million. Of this amount, \$148.9 million occurred prior to State Fiscal Year (SFY) 2011, \$139.2 million occurred during SFY 2011, and \$32.1 million occurred in SFY 2012. These errors resulted in a prior period adjustment in the SFY 2011 financial statements of \$148.9 million to increase the beginning net assets of the General Fund and reduce the net assets of the Collection Fund, as well as adjusting entries to properly reflect corporate income tax revenues during SFY's 2011 and 2012.

The post-remittance transfer error was a result of a programming error in DOR's Voucher Commit Report that is used to transfer revenues out of the Collection Fund. The lack of internal controls in place over the Collection Fund by not having proper reconciliation procedures in place allowed the accumulation of corporate tax revenues in the Fund to go undetected.

During our audit of DOR's adjusting entries to correct the General Fund understatement of \$320.2 million, we discovered DOR had duplicated \$993 thousand of the estimated corporate income tax eCheck November 2011 activity, thereby causing the Collection Fund to be understated and the General Fund overstated by that amount after the adjusting entries were posted to the State's accounting system in November 2011. An adjusting entry was made to correct for the duplication error in December 2011. A balance of \$46.4 million remained in the Collection Fund after the November 2011 adjusting entries for corporate income tax revenues were made. This balance increased to \$47.4 million after the December adjusting entry was posted.

Upon discovery of the issues surrounding the Collection Fund during the SFY 2011 audit, DOR performed an internal review of their procedures and policies in place to determine how to correct the Collection Fund imbalance as well as correct any other issues with their tax revenue processes. DOR made five adjusting entries totaling \$91.7 million, to reconcile and correct the material portion of the Collection Fund imbalance as well as corrected other errors that were discovered for DOR tax revenue activities up through December 2012. As of January 2013, DOR is in the process of correcting the \$7.5 million unreconciled balance remaining in the Collection Fund.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state tax revenue activity and balances for external financial reporting are made in accordance with standards issued by the Governmental Accounting Standards Board.

System controls are in effect on the ENCOMPASS financial accounting system, which is the official book of record for the State; however, each agency is responsible for controls in any subsidiary systems used or other records maintained. At all times, the agency's manual and subsidiary ledgers should reconcile with ENCOMPASS. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

FINDING 2011 - CAFR-3, INTERNAL SERVICE FUND REPORTING

Auditee Contact Person:	Steve Daniels
Title of Contact Person:	Deputy Auditor of Fiscal Operations
Phone Number:	317-233-9817
Internal Control:	Significant Deficiency

The State of Indiana does not have an adequate process in place for the compilation and review of certain internal service fund activity for inclusion in the state's financial statements. As reported in the 2011 audit, statements compiled and presented for audit for the State Personnel Health Insurance Fund, the State Employee Disability Insurance Fund, and the Aviation Fund (part of the Administrative Services Revolving Fund) were determined to include various errors, for which we recommended adjustments to fairly state the activity of the internal service funds. In the current audit, our testing of financial statements presented for audit again noted errors related to the State Employee Health Insurance Fund and the State Employee Disability Fund. As noted in the prior finding, certain revenues and expenses of the State Employee Health Insurance Fund and the State Employee Disability Insurance Fund are posted as increases or decreases to liability accounts in the state's accounting system rather than to revenue and expense accounts. For these accounts, an analysis of ENCOMPASS journal entry types or other chartfields is required to reclassify amounts for proper external financial statement presentation. Statements compiled by the state's contractor contained errors related to this activity which were not detected by management's review prior to presentation to us for audit. In the current audit of the State Health Insurance Fund, we found premium revenue understated by \$635 thousand, expenses understated by \$6.3 million, and health claims payable understated by \$557 thousand. In our audit of the Employee Disability Insurance Fund, we found revenue overstated and expenses understated by \$131 thousand.

The accounting system should support a general ledger trial balance for the fund necessary for the financial administration, interim and financial statement reporting of the fund. "Each fund must be accounted for in a separate self-balancing set of accounts for its assets, liabilities, equity, revenues, expenditures, or expenses (as appropriate), and transfers." (NCGA Statement 1, paragraph 21)

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state internal service fund activity and balances for external financial reporting are made in accordance with standards issued by the Governmental Accounting Standards Board.

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2012 - CAFR-1, INTERNAL CONTROLS OVER LOCAL OPTION INCOME TAXES

Auditee Contact Person: Michael Ashley
Title of Contact Person: Chief Financial Officer
Phone Number: 317-232-2177
Internal Control: Material Weakness

The Indiana General Assembly enacted legislation that provides each county the option of adopting a County Adjusting Gross Income Tax (CAGIT) in 1973, County Option Income Tax in 1984 and a third option that can stand alone or may be supplementary to the first two, County Economic Development Income Tax (CEDIT) in 1987. Collectively, these local option income taxes are commonly referred to as "LOITs." LOITs are collected by the State and distributed back to the counties from which the collections were derived for allocation to governmental entities within the counties. The collections for any particular county that has adopted a LOIT are derived from residents of the county and individuals who work in the county but reside in a county that has not adopted a LOIT. For LOIT purposes, an individual's county of residence or an individual's county of principal work activity is determined as of January 1 of each year.

The LOIT amounts to be distributed in a calendar year are determined and certified by the State Budget Agency (SBA) by August 2 of the preceding year. In April 2012, a programming error was discovered affecting the County Statistics Detail Report that the Department of Revenue (DOR) provides SBA to determine the LOIT certified amounts counties receive each year, causing a portion of the LOITs collected to be kept in the State's General Fund, instead of being remitted to the counties. The programming error was a result of DOR not having proper internal controls in place for reviewing coding changes made to reports provided by DOR to ensure the reports are providing accurate information. The programming error affected LOIT distributions made in State Fiscal Year (SFY) 2011 through March 2012, totaling \$207 million.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state tax revenue activity and balances for external financial reporting are made in accordance with standards issued by the Governmental Accounting Standards Board.

Changes to the accounting system's computer programs must be adequately controlled including the following requirements:

- Computer source (human readable) and load (machine readable) modules must be protected from unauthorized modification.
- Modifications to computer source code must occur in a test environment and not affect production source code.
- All modifications to computer source code must be adequately tested. Modifications must be approved by management.
- Individuals responsible for modifying computer source code in a test environment must be prevented from updating computer code in the production environment. Movement of computer source and load modules from the test to production environments must be completed by authorized employees not responsible for modification of computer source or load modules.

Various other system components such as configuration parameters and control tables can also have a significant impact on the way the system operates and processes information without changing actual program code. Changes to these system components should also be controlled by similar mechanisms. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.11)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Written procedures must be available for all computerized accounting systems which provide instructions on the requirements for the approval of information prior to entry into the computer, as well as the accurate entry, processing, and reporting of information from the accounting system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.14)

Controls over the receipting, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

FINDING 2012 - CAFR-2. INTERNAL CONTROLS OVER TAX RECEIPTS

Auditee Contact Person:	Michael Ashley
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-232-2177
Internal Control:	Material Weakness

The Department of Revenue (DOR) was created by an Act of the Indiana General Assembly on February 18, 1947. DOR is responsible for providing service to Indiana citizens regarding state tax matters. Additionally, DOR administers state tax laws, develops regulations and makes decisions about tax policy. As part of DOR's duties they administer and collect tax revenues for the State.

DOR has a number of standalone custom taxpayer account systems, spreadsheets and databases that were developed over time to support the core tax processes at DOR. DOR's Returns Processing System (RPS), implemented in the mid-1990s, processes a majority of the funds collected by DOR but only for a limited number of tax types. As a result of not all of the taxes being maintained in a central taxpayer account system and since RPS was not designed as an integrated tax system (ITS), this has created daily challenges for DOR's technical staff in maintaining aging and incompatible technologies, while at the same time being responsible for updating RPS and the other taxpayer account systems to accommodate annual tax form and policy changes. By having multiple taxpayer account systems, this has created difficulty or inability for DOR to trace all tax revenues maintained and collected by the agency throughout the entire depositing/reporting process to ensure tax revenues are being properly reported in the ENCOMPASS financial accounting system for the State's financial statements. Since DOR's taxpayer account systems are not interfaced with the ENCOMPASS financial accounting system, DOR is unable to reconcile the taxpayer account systems to the ENCOMPASS financial accounting system to ensure that DOR's internal records agree with the State's financial statements. DOR's finance staff must manually create all tax revenue accounting entries based on reports and supporting documentation they receive from various sources and then manually enter those entries into the ENCOMPASS financial accounting system. By having functions being manually performed there is a greater potential risk of errors occurring that could affect the State's financial statements.

DOR has several clearing funds that are used to deposit tax revenues. They are later distributed to the proper location in the general ledger. A number of these clearing funds within the general ledger have reported balances at State Fiscal Year (SFY)-end when balances should net to zero. It was determined that these accounts have not been properly reconciled. Adjusting journal entries will need to be prepared to correct the general ledger. It was also discovered that DOR does not have procedures in place to perform a trend analysis of all tax revenues maintained and collected to ensure: tax revenues are being properly reported, operational results are monitored and reported, high risk areas are identified, strategic and operational performance measures are developed, and revenues trends are identified for specific tax types.

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Currently DOR has only one internal auditor to monitor the entire agency. A good internal audit function is necessary to insure that: internal controls are operating as intended, objectives for effectiveness and efficiency of operations are being achieved, financial reporting is reliable, laws and regulations are complied with and assets are properly safeguarded.

During our audit of tax revenues at DOR, we discovered several recording errors totaling \$13.5 million affecting net assets in the financial statements. These errors were a result of DOR lacking proper internal controls in place to monitor and approve the manual entries performed in the Finance section to ensure that tax revenue activities were being properly recorded and reported in the State's financial statements. Other factors that contributed to DOR not detecting these errors were a result of there being multiple taxpayer account systems which are not interfaced, or reconciled to the ENCOMPASS financial accounting system.

Each agency, department, quasi, institution or office has the following accounting responsibilities:

- Operate within the confines of the established budget.
- Maintain an adequate internal control environment.
- Maintain adequate internal control procedures.
- Properly utilize the state accounting system as prescribed by the ENCOMPASS team.
- Maintain an effective and accurate accounting system for necessary subsidiary and supplementary records.
- Maintain, and make available for audit, documentation supporting the validity and accountability of monies received or disbursed.
- Perform duties in accordance with statute, regulations, state policy, contract provisions, and federal requirements as applicable. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

System controls are in effect on the ENCOMPASS financial accounting system, which is the official book of record for the State; however, each agency is responsible for controls in any subsidiary systems used or other records maintained. At all times, the agency's manual and subsidiary ledgers should reconcile with ENCOMPASS. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Each agency, department, quasi, institution or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Controls over the receipting, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The computerized accounting system must maintain electronic audit trails sufficient to trace all transactions from the original source of entry into the system, through all system processing, through various levels of summarizations, and to the results produced by the system. The audit trails must also maintain sufficient information to trace all transactions from the final results produced by the system, through all system processing and summarizations, and to the original source of entry into the system. Audit trails must also identify the user that processed the transaction or updated the information. These audit trails must be protected from modification and deletion. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.5)

Automated processes that support the unit's business processes should operate accurately, efficiently and completely. The system should accurately calculate, summarize, categorize and update accounting information. The system should allow for effective and efficient reconciliation of subsidiary ledgers to control ledgers, and detail transactions to summary totals. The system should automatically identify erroneous input, prevent concurrent file updates, and generate control totals to ensure completeness of processing. The system should also include standard controls such as tables which ensure only valid values can be posted, suspense files to identify transactions that fail system edits, effective error messages, appropriate restore points, and methods to prevent or detect out-of-balance conditions. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.9)

Section III - Federal Award Findings and Questioned Costs

The findings are numbered with the State fiscal year, then the initials of the State agency responsible followed by the business unit number (as defined in Note 4 of the Notes to the Schedule of Expenditures of Federal Awards) and a sequential number. Unless otherwise noted, prior report references are to the State of Indiana Single Audit Report for the period of July 1, 2010 to June 30, 2011.

PRIOR FINDINGS -- UNRESOLVED

Prior audit unresolved findings regarding procedures, compliance, or internal controls that continue to be findings in accordance with the criteria of OMB Circular A-133 during this audit period are disclosed in the Summary Schedule of Prior Audit Findings - Unresolved. These findings include:

2011-CJI(032)-3	Special Tests and Provisions
2011-DCS(502)-3	ISETS Information Technology (It) Security Controls
2011-FSSA(503)-5	Managed Care Contracts
2011-FSSA(503)-6	Medicaid Administration Grant
2011-FSSA(500,503)-7	Missing Case Files
2010-FSSA(503)-5	Error in Reprocessed Eligibility Costs
2010-FSSA(503)-6	Accounting for Special Hospital Payments
2010-FSSA(503)-10	ARRA Expense Overstatements
2010-SBA(057)-1	Special Tests and Provisions
2009-DCS(502)-1	Subrecipient Monitoring
2009-DOE(700)-6	Earmarking
2009-FSSA(503)-2	CHIP Package C Reporting
2009-FSSA(503)-6	Quality Assessment Fee Refunds - Intermediate Care and Nursing Facilities
2009-FSSA(503)-7	Medicaid Accounting Records
2008-FSSA(503)-3	SCHIP Duplicate Expense
2008-FSSA(503)-7	Surveillance and Utilization Review Audit Files
2008-FSSA(503)-10	OMPP AIM Access, Training, and Controls

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2005-FSSA(503)-16	Tracking of Certification & Transmittal (C&T)
2005-FSSA(503)-20	Timely Follow-Up of License Termination
2005-FSSA(503)-30	Medicaid Bank Reconciliations
2004-FSSA(503)-6	Death Verifications
2003-FSSA(503)-16	Ongoing Verification of Provider Medical Licenses
2000-DCS(502)-1	Lack of and Improper Supporting Documentation
2000-DCS(502)-2	Overpayment of Adoption Assistance Subsidies

PRIOR FINDINGS -- RESOLVED

Prior audit findings regarding procedures, compliance, or internal controls that were considered resolved and thus did not continue to be findings in accordance with the criteria of OMB Circular A-133 during this audit period are disclosed in the Summary Schedule of Prior Audit Findings - Resolved. These findings include:

2011-CJI(032)-1	Unallowable Costs
2011-CJI(032)-2	Subrecipient Monitoring
2011-CJI(032)-4	Suspension And Debarment
2011-DCS(502)-1	SF-425 Quarterly Reports
2011-DCS(502)-2	SWCAP – Accounting Errors
2011-DOE(700)-1	Cash Management Advances
2011-DOE(700)-2	Monitoring Subrecipient A-133 Reports
2011-DOT(800)-1	Reporting
2011-DWD(510)-1	WIA Cash Management Controls
2011-DWD(510)-2	UI Eligibility - Work Search Requirement
2011-DWD(510)-3	Cash Management Internal Controls
2011-FSSA(497)-1	Vocational Rehab Activities Allowed and Unallowed
2011-FSSA(500)-2	Special Tests And Provisions
2011-FSSA(410)-3	SSBG Claims Processing
2011-FSSA(503)-4	Medicaid Payment Issuance Controls
2011-SBA(057)-1	Schedule of Expenditures of Federal Awards
2011-SBA(057)-2	Subrecipient Monitoring
2010-DCS(502)-2	Cash Management Documentation of Procedures
2010-DCS(502)-4	Subrecipient Monitoring
2010-FSSA(503)-8	Drug Rebate Balance Held
2010-FSSA(503)-9	Medicaid Project Accounting Errors
2010-FSSA(503)-11	Monitoring of Claim Processing
2009-DOE(700)-3	Cash Management Advances
2009-FSSA(503)-4	ARRA Grant Accounting
2008-FSSA(503)-5	Grant Accounting Internal Control Environment
2007-FSSA(503)-2	Inaccurate Grant Accounting Records
2007-FSSA(503)-6	Faculty Physician Access To Care Adjustments
2006-FSSA(503)-2	C&Ts of Acute Care and Long-Term Care Facilities
2006-FSSA(500)-11	TANF Eligibility Income Determinations
2006-FSSA(500)-12	TANF Eligibility Documentation
2006-FSSA(500)-13	TANF Eligibility Verification
2006-FSSA(500)-14	TANF Allowable Cost

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2005-FSSA(503)-19	Ongoing Out of State License Verification
2005-FSSA(503)-23	AIMS Contractor Access Assignments and Controls not Monitored
2004-FSSA(503)-5	Supervision of Local Offices of Family And Children
2004-FSSA(503)-8	Provider Enrollment (HCBS Waivers, First Steps)

Our test of the Summary Schedule of Prior Audit Findings found the schedule to be materially correct unless otherwise noted.

Responses to the findings are included after the SCHEDULE OF FINDINGS AND QUESTIONED COSTS – RESOLVED.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CURRENT

FINDING 2012 - DCS(502)-1, TANF PERIOD OF AVAILABILITY

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	Robin Degner
Title of Contact Person:	Controller, Department of Child Services
Phone Number:	317-234-5079
Internal Control:	Significant Deficiency- Period of Availability

The State Plan for the TANF Block Grant includes an Emergency Assistance Program for at risk children administered by the Department of Child Services. During our audit we found \$1.276M in federal reimbursements from 2011 TANF grant funds for Emergency Assistance expenditures incurred and paid by the state in fiscal years 2009 and 2010. DCS staff was not familiar with the Period of Availability requirements for the TANF grant. The FSSA staff monitoring TANF draw requests was not provided with adequate detail to determine when the underlying expenses were incurred and paid. Current year TANF funds cannot be used for prior year expenses.

We consider the total identified excess federal expense of \$1,276,499 as questioned cost that may be required to be repaid to the federal government.

45 CFR 92.23(a) states: "Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period."

We recommended that DCS establish procedures to ensure only current expenses are submitted for federal reimbursement from the TANF grant.

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FINDING 2012 - DOE(700)-1, SPECIAL REPORTING

Federal Agency:	U.S. Department of Education
Federal Program:	Special Education Cluster (IDEA)
CFDA Number:	84.027, 84.173, 84.391, 84.392
Auditee Contact Person:	Beverly Flanagan
Title of Contact Person:	Chief Financial Officer, DOE
Phone Number:	317-232-0514
Internal Control:	Significant Deficiency - Reporting

The Department of Education's Report of Children with Disabilities Receiving Special Education under Part B of the Individuals with Disabilities Education Act was submitted with incomplete data. The number of private (non-public) students was omitted from the December 1, 2011, Educational Data Exchange Network report (EDEN C089 and C002). Such an omission could affect a school's eligibility for funding special education and related services for children enrolled in private schools.

34 CFR 300.640, Annual report of children served—report requirement, states: "(a) The SEA must annually report to the Secretary on the information required by section 618 of the Act at the times specified by the Secretary." 34 CFR 300.644, Annual report of children served—criteria for counting children, states: "The SEA may include in its report children with disabilities who are enrolled in a school or program that is operated or supported by a public agency, and that (a) Provides them with both special education and related services that meet State standards;(b) Provides them only with special education, if a related service is not required, that meets State standards; or (c) In the case of children with disabilities enrolled by their parents in private schools, counts those children who are eligible under the Act and receive special education or related services or both that meet State standards under §§300.132 through 300.144."

We recommended that DOE ensure that all non-public (private school) students are included in their annual EDEN report submission to the federal government.

FINDING 2012 - DOH(400)-1, CASH MANAGEMENT

Federal Agency:	U.S. Department of Agriculture
Federal Program:	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
CFDA Number:	10.557
Auditee Contact Person:	Grant Knies
Title of Contact Person:	Controller
Phone Number:	317-234-8313
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

For several expenditures tested, the Department of Health (DOH) could not provide documentation identifying which draw(s) included those expenditures. Expenditures in the State's ENCOMPASS system did not consistently support the reimbursement draw documentation. Therefore, DOH may have drawn down federal funds prior to payment of related expenditures.

7 CFR 246.13(b) states: "*Internal control.* The State agency shall maintain effective control over and accountability for all Program grants and funds. The State agency must have effective internal controls to ensure that expenditures financed with Program funds are authorized and properly chargeable to the Program."

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(Continued)

7 CFR 246.13(c) states: "*Record of expenditures.* The State agency shall maintain records which adequately identify the source and use of funds expended for Program activities. These records shall contain, but are not limited to, information pertaining to authorization, receipt of funds, obligations, unobligated balances, assets, liabilities, outlays, and income."

We recommended that the DOH establish procedures to ensure draws are based on paid expenditures and that the supporting documentation is maintained and available at time of audit.

FINDING 2012 - DWD(510)-1, CASH ON HAND INTERNAL CONTROLS

Federal Agency:	U.S. Department of Labor
Federal Program:	Unemployment Insurance
CFDA Number:	17.225
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-232-7675
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

The Department of Workforce Development (DWD) administers the Trade Readjustment Act (TRA) as a part of the Unemployment Insurance (UI) program. These funds are maintained in a checking account separate from the account maintained to pay UI benefits. DWD maintains a balance in this checking account due to the extended amount of time it takes to receive reimbursement for expenditures.

During fiscal year 2012, DWD increased the amount of funds maintained in the account to \$500,000. However, the balance of the TRA checking account never decreased below \$350,000, resulting in DWD maintaining an amount equivalent to 24 days of expenditures of needed cash on hand. DWD did not perform an analysis to determine the proper balance to maintain in the TRA checking account.

Also, DWD does not maintain adequate internal control procedures to ensure that federal fund draw down requests were properly reviewed prior to the submission of the request. DWD's "Daily AM Drawdown Report" requires two signatures to verify that one individual prepared the report and a different individual reviewed the report prior to the request for those funds. During fiscal year 2012, there were several instances when the Daily AM Drawdown Reports did not contain a reviewer's signature or initials.

31 CFR 205.11 (a) states in part: "A state and Federal Program Agency must minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for Federal assistance program purposes, whether the transfer occurs before or after the payout of funds. (b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs."

31 CFR 205.12(b)(4) states: "Cash advance (pre-issuance or post-issuance) funding means that a Federal Program Agency transfers the actual amount of Federal funds to a State that will be paid out by the State, in a lump sum, not more than three business days prior to the day the State issues checks or initiates EFT payments."

OMB Circular A-133, Subpart C, section .300 (b) states: "The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

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Failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to DWD.

We recommended that DWD evaluate its cash needs and ensure that not more than three days cash needs are maintained in the TRA checking account. We also recommended that DWD's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

FINDING 2012 - DWD(510)-2, REPORTING

Federal Agency:	U.S. Department of Labor
Federal Program:	Unemployment Insurance
CFDA Number:	17.225
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-232-7675
Compliance Requirement:	Reporting
Internal Control:	Significant Deficiency

The Department of Workforce Development (DWD) prepares the required Federal Financial Reports from information generated by the CADET/Mainframe system, an internal DWD system. These reports are not generated using ENCOMPASS (Enterprise Common Processing and Analytics System), the State's accounting system. DWD did not consistently report financial activity to the ENCOMPASS system and therefore could not perform a reconciliation between these systems to ensure that Federal financial reports correctly reflect the status of the federal funds as reported within ENCOMPASS.

The statewide financial accounting system officially became the State of Indiana "book of record" in September 2009. The mission of this implementation was to improve the transparency and reporting of accurate financial information to the officials and citizens of the State. Goals included were:

- To implement a single system that streamlines financial processing and reporting.
- To establish a common standard for accounting structures.
- To create greater financial visibility and better accountability for decisions across state agencies.
- To increase financial staff's ability to accomplish job goals.
- To make greater contributions in managing Indiana's finances.

29CFR97 states in §97.20(a):

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—

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- (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
- (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

The DWD has yet not included UI Federal, State or TRA disbursements in ENCOMPASS sufficient to provide viable information. A \$50M+ adjustment was necessary to the Schedule of Expenditure of Federal Awards for fiscal year 2012 due to this failure to comply with State policy on recording financial information.

OMB Circular A-133, Subpart C, section .300 (b) states: "The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the State.

We recommended that the Department of Workforce Development's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

FINDING 2012 - FSSA(500)-1, TANF IMPACT PROGRAM COSTS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	David Smalley
Title of Contact Person	Acting TANF and Impact Director
Phone Number:	232-2010
Internal Control:	Significant Deficiency –Allowable Cost/Cost Principles
Questioned Cost:	\$2,878,705

FSSA contracts with ResCare Workforce Services to operate the Indiana Manpower and Comprehensive Training (IMPACT) program. The contracted services of the IMPACT program cover services provided to both TANF and Supplemental Nutritional Assistance Program (SNAP) recipients. Although the previous contract for IMPACT program services was a fee-for-service based contract, under the current contract, ResCare is reimbursed at actual cost for lease and furniture expenses, and is paid a "base fee" to administer the IMPACT program. Total costs are not to exceed a yearly "award amount" per the contract attachments. The base fees charged for the TANF and SNAP IMPACT programs, respectively, on the July-December 2011 invoices were \$793,140 and \$427,075, for a total base fee cost of \$1,220,215. The base fees charged for the TANF and SNAP IMPACT programs respectively on the January – June 2012 invoices were \$1,210,115 and \$0, for a total base fee cost of \$1,210,115. The total number of TANF IMPACT cases declined from 12,358 in July 2011 to 4,567 in June 2012, while base fees charged to the TANF grant in the same period increased 52.6%. TANF base fees for IMPACT should correlate, at least in part, to IMPACT services rendered. During the audit period TANF base fees increased 52.6%, while the TANF clients served by IMPACT decreased by 63%. The TANF IMPACT base fee increase during the audit period totaled \$2,459,010.

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Additionally, the contract with ResCare has a "gain share" provision, under which ResCare reduces invoice totals by one half the amount of ResCare Impact revenues less ResCare Impact costs, as calculated by unaudited internal ResCare financial statements. Gain share reductions on ResCare invoices paid in SFY12 totaled \$510,977. Gain share reductions were made from invoice amounts reimbursed by the SNAP grant (\$347,299), the Medicaid grant (\$72,396) and the cost allocation total, which is applied to all three grants (\$91,282). TANF grant expenses were reduced by a fraction of the cost allocation total, but did not otherwise benefit from the gain share reduction. No documentation was provided to support this distribution of the credit. The improper allocation of this credit resulted in an overstatement of TANF expenditures.

We consider the total identified excess federal expense of \$2,878,705 as questioned cost that may be required to be repaid to the federal government.

2CFR225, §(C)(2) states in part: "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally funded. In determining reasonableness of a given cost, consideration shall be given to: c) Market prices for comparable goods or services."

2CFR225, §(C)(3)(c) states: "Any cost allocable to a particular Federal award or cost objective under the principles provided for in 2 CFR part 225 may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons."

2CFR225, § (C)(4)(a) states: "Applicable credits refer to those receipts or reduction of expenditure type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate."

We recommended that FSSA monitor the costs of operating the IMPACT program and allocate to the TANF grant reasonable costs and cost reductions associated with TANF recipients.

FINDING 2012 - FSSA(503)-2, DRUG REBATE BALANCE HELD

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person	Controller, FSSA
Phone Number:	317-233-3045
Internal Control:	Significant Deficiency - Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Questioned Costs:	\$1,423,159

The Family and Social Services Administration-Office of Medicaid Policy and Planning (FSSA-OMPP) collects drug rebates for the Medicaid program through an outside contractor, who maintains a bank account for these rebates. The drug rebates are transferred on a weekly basis to the Indiana Medicaid fiscal agent bank account. Upon receipt of the transfers, the Medicaid program expense is reduced. The drug rebate contractor is to provide deposit log records to the fiscal agent who then is to verify that the transfers received are complete. Details concerning these results are maintained in each bank account reconciliation file.

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Although FSSA-OMPP performed a review of this bank account and returned the excess balance noted in prior finding 2010-FSSA-8, Drug Rebate Balance Held, we found that internal control procedures continued to be inadequate to detect excess balances being held. A material weakness in internal control as to the structure and oversight of the bank account process remains as stated in the prior finding 2005-FSSA-30 Medicaid Bank Reconciliations.

Our analysis of the balance held in the contractor's bank account found that a drug rebate deposit of \$1,900,073 belonging to the State of Indiana deposited on June 28, 2012, had not been transferred as of May 1, 2013. The federal share of this excess balance held is \$1,272,289 and is considered questioned costs.

Our analysis of the excess balance returned in response to finding 2010-FSSA-8, Drug Rebate Balance Held revealed that no ARRA rate was applied to this transfer. The drug rebates were deposited during quarters in which ARRA was in effect. The total excess balance transferred in October 2011 was \$3,029,522. The 2011 Medicaid ARRA share of these funds is \$150,870, and is considered questioned costs.

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." (2 CFR 225.55 (C) (1))

With respect to cash management, ". . . grantees and subgrantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments." (45 CFR 92.21 (a)(2))

45 CFR §92.40 states: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

We recommended that FSSA monitor the drug rebate bank account balance and design procedures to ensure accurate and timely transfers of drug rebate receipts. The drug rebate deposit from 2012 should be remitted to the State and used to offset Medicaid program costs.

We further recommended that the FSSA refund to the federal government the ARRA share of the drug rebates received in response to the prior finding 2010-FSSA-8, Drug Rebate Balance Held.

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FINDING 2012 - FSSA(503)-3, MEDICAID CREDITS REMOVED FROM PROJECTS

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Medical Assistance Program
CFDA Number: 93.778
Auditee Contact Person: David Nelson
Title of Contact Person: Controller, FSSA
Phone Number: 317-233-3045
Internal Control: Significant Deficiency - Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Questioned Costs: \$8,757,945

During fiscal 2012, the FSSA began the process of reconciling the state's expense for Medicaid to the quarterly federal reporting results as prepared from the Management and Administrative Reporting (MAR) system maintained by the fiscal agent. Adjustments to the state grant accounting records were recorded for the first time to recognize final quarterly reported federal grant classifications, including the full effect of prior period claim adjustments. By June 2012, adjustments had been recorded for the quarters ended September 30, 2011 and December 31, 2011.

The Medicaid expenses are recorded in the state accounting system (ENCOMPASS) upon transferring funds to the fiscal agent's bank account for payments clearing, less deposits received for the program, such as drug rebates and refunds. The MAR system reports are established on a modified accrual basis with recognition of expenses upon issuance and receivables as they are recorded.

In the process of reconciling the state's Medicaid expense to the MAR, all variances were recorded as adjustments to the Medicaid grant projects, with newly established adjustment projects used to record the other side of the debit/credit entry on the ENCOMPASS system.

One adjustment project had a credit expense balance at fiscal year-end of \$13,157,106. The adjustment project was not recognized as a part of the Medicaid federal grant. The adjustments were recorded as Medicaid expense for refund deposits, such as net void EFTs and reissuances. We consider the net expenses recorded to the Medicaid grant projects for these adjustments to be questioned costs. Deposits received are credits to the program, and had already appropriately reduced the state's expense. Voided EFTs are returned to the bank and thus had reduced the state's Medicaid expense. The expenses were recorded to the following Medicaid grant projects:

<u>Federal Medicaid Project</u>	<u>Expense Total</u>	<u>Federal Share</u>
503MASTFMAP4F11	\$ 11,830,172	\$ 7,869,431
503MASTRFMAPF12	<u>1,326,933</u>	<u>888,514</u>
Totals	<u>\$ 13,157,105</u>	<u>\$ 8,757,945</u>

We further found that the lengthy reconciliations, which were used as a basis to record expenses and credits on the ENCOMPASS system, did not have evidence of controls applied for review and approval of calculations and tracing to source documents or reports. We also could not trace the above noted variances recorded to actual sources.

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"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." [45 CFR 92.20(a)]

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." [2 CFR 225.55 (C)(1)]

With respect to cash management, ". . . grantees and subgrantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments." [45 CFR 92.21 (a)(2)]

45 CFR §92.40 states: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

We recommended that FSSA return the federal share of the questioned costs by properly applying the credits back to the Medicaid projects. FSSA should review the process in place for the reconciliations for completeness and accuracy. Other federal reports are completed for deposits and should be used to verify those transaction types. Certain timing differences, while important to identify in reconciliations, may not warrant state accounting recognition. All reconciliations should have evidenced review and approval indicated.

FINDING 2012 - FSSA(503)-4, MONITORING ELIGIBILITY

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Children's Health Insurance Program (CHIP), Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	Matt Cesnik
Title of Contact Person:	Eligibility Director, OMPP
Phone Number:	317-234-3394
Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Internal Control:	Significant Deficiency

The control structure over monitoring eligibility for the Medicaid and Children's Health Insurance Programs was not adequately designed in order to provide control procedures and monitoring for processes which identify income and eligibility verifications. As a result, costs could be charged to the program for ineligible recipients without timely detection and correction. Two distinct areas where we identified possible noncompliance with eligibility requirements are:

Data Exchange Process:

As required by 42 CFR 435.940 through 435.960 and Section 4.32 of the State Medicaid Plan, eligibility data in the Indiana Client Eligibility System (ICES) is periodically verified against independent information, including (but not limited to) information from the Social Services Administration (SSA), Internal

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Revenue Service (IRS) and Indiana's Department of Workforce Development (DWD). Data will not be automatically overwritten in ICES as the result of a data exchange except for Social Security (SS) benefits or Supplemental Security Income (SSI) verified by SSA. If a discrepancy is found, a data alert is to be generated by ICES and transmitted for work assignments, with final entries and approvals entered into ICES by caseworkers. If the caseworker does not enter a code indicating what type of action was taken and the date action was taken, an alert is generated by ICES to the supervisor.

Significant control deficiencies and program noncompliance were reported for this process as stated in our prior finding 2004-FSSA-5, Supervision of Local Offices of Family and Children. We continue to find that there is no evidenced monitoring of these transactions. In addition, there are no reports that identify the recipients matched in the data exchanges, and the outcome of processing.

A summary level report, GDE010RA, Initial Productivity Report, was provided for audit. It is generated monthly and reports the status counts of the past two sets of data matches and percentages processed within the 45 days required by 42 CFR 435.949(c). The June 29, 2012 report indicated percentages of match completion for Social Security as high as 99% of the December 2011 match and 93% of the April 2012 match. However, other matches were as much as 90% incomplete, Veterans Administration (270 of 299). The prison match indicated 26% incomplete (128 of 487) from December 2011, and 20% incomplete (446 of 2220) from April 2012. New hires and unemployment insurance matches were only 43% and 50% complete within the 45 days, with approximately 20% being incomplete from the match in December 2011.

Medicaid Fiscal Agent Eligibility Reports:

We identified reports generated by the Medicaid fiscal agent of which FSSA Eligibility managers were unaware. This included a report of aid categories with age/time limits listing recipients that had exceeded time or age limit by over ninety days. The aid categories are used to classify program eligibility as well as managed care payment categories. During State fiscal year 2012, the size of this report increased by 22%. Many recipients were listed exceeding the time limit by over 1,000 days. Some recipients may no longer be eligible due to cutoff ages such as foster care recipients, and others may incur additional Medicaid program costs if they are placed in an incorrect managed care age category.

42 CFR 435.903 states: "The agency must---(a) Have methods to keep itself currently informed of the adherence of local agencies to the State plan provisions and the agency's procedures for determining eligibility; and (b) Take corrective action to ensure their adherence." 42 CFR 435.952 sets forth requirements for the timely review of information received through data matches. 42 CFR 435.952(f) states: "The agency must use appropriate procedures to monitor the timeliness requirements of this section."

42 CFR 435.949 states: "(c) Except as specified in § 435.953 of this subpart and paragraph (d) of this section, for recipients, the agency must, within 45 days of receipt of an item of information, request verification (if appropriate), determine whether the information affects eligibility or the amount of medical assistance payment, and either initiate a notice of case action to advise the recipient of any adverse action the agency intends to take or make an entry in the case file that no further action is necessary."

We recommended that FSSA design the control structure over monitoring eligibility for the Medicaid and Children's Health Insurance Program in order to provide control procedures and monitoring for processes which identify income and eligibility verifications. This would include providing corresponding detail match transaction reports to identify the recipients and written procedures for central office processes of monitoring case work for completion and accuracy. Responsible managers should be assigned to oversight of these key processes to include the data match results as well as the Medicaid fiscal agent's exception reporting.

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FINDING 2012 - FSSA(503)-5, LONG-TERM CARE FACILITY AUDIT APPEALS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	Joy Heim
Title of Contact Person:	Reimbursement Mgr., OMPP
Phone Number:	317-234-4753
Compliance Requirement:	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Special Requirement -- Inpatient Hospital and Long-Term Care Facility Audits
Internal Control:	Significant Deficiency

The Family and Social Services Administration - Office of Medicaid Policy and Planning (FSSA OMPP) provides for the filing of uniform cost reports for each participating long term care facility. These cost reports are used to establish payment rates. OMPP provides for the periodic audits of the financial and statistical records of the long term care facilities in accordance with 42 CFR 447.253.

Prior to July 1, 2011, the rate reductions identified as a result of long term care facility audits could be appealed and the reduction would not be implemented pending the appeal decision, which often is a lengthy process. As a result, most audit results were appealed. The state law for these appeals, IC 12-15-13-3 was repealed in 2011, and replaced by IC 12-15-13-4, which incorporates repayment time limits within 300 days, pending results of the appeal.

In 2013, FSSA developed an appeal reduction plan. This was described in published FAQs as "OMPP is agreeing to permit reimbursement of certain historically denied nursing facility costs and resolve the liabilities associated with certain administrative audit appeals. To qualify for this arrangement, nursing facilities must withdraw both rate and audit appeals that relate to a Rate Effective Date (RED) prior to October 1, 2011 for rate appeals and prior to RED July 1, 2011 for audit appeals."

Approximately 5,000 annual facility audits, dating from 1990 to 2011, are pending appeals on a listing provided by the rate setting contractor; the contractor estimates that total overpayments to these facilities could possibly be in excess of \$20 million. An estimate of the federal share has not been calculated.

The appeal reduction plan is in the beginning stages. Following the submission of signed agreements to resolve administrative appeals, the FSSA Administrative Law Judge provides a dismissal order. The OMPP, by an accounting adjustment, will satisfy the liability identified in audit appeals on the providers' behalf using the state quality assessment fee funds and close the appeals files. It is estimated this process will be ongoing through 2014.

42 CFR 433.312 (a) states: "Except as provided in paragraph (b) of this section, the State Medicaid agency has 1 year from the date of discovery of an overpayment to a provider to recover or seek to recover the overpayment before the federal share must be refunded to CMS."

42 CFR 447.253 (g) states: (*Audit requirements*) "The Medicaid agency must provide for periodic audits of the financial and statistical records of participating providers."

42 CFR 447.253 (e) states: (*Provider appeals*) "The Medicaid agency must provide an appeals or exception procedure that allows individual providers an opportunity to submit additional evidence and receive prompt administrative review, with respect to such issues as the agency determines appropriate, of payment rates."

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

We recommended that the FSSA maintain timely provider appeals in accordance with 42 CFR. The FSSA should implement the plan for the nursing facility appeal reduction and reimburse the federal share of Medicaid expenses overpaid.

**STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED**

FINDING 2011 - CJI(032)-3, SPECIAL TESTS AND PROVISIONS

Federal Agency:	U.S. Department of Justice
Federal Program:	Edward Byrne Memorial Justice Assistance Grant
CFDA Number:	16.738, 16.803
Auditee Contact Person:	Mary Allen
Title of Contact Person:	Deputy Director
Phone Number:	317-232-1229
Compliance Requirement:	Special Tests and Provisions
Internal Control:	Significant Deficiency

Finding:

The Criminal Justice Institute (CJI) did not separately identify the Federal award number and CFDA number at the time of disbursement of funds to their subrecipients. This is considered a significant deficiency in internal controls.

Although CJI outsourced its finance division functions to the State Budget Agency's internal service fund effective March 26, 2010, CJI is still responsible for monitoring the contractor's work for maintenance of accurate grant records and compliance with applicable grant requirements. This would include informing American Recovery and Reinvestment Act (ARRA) subrecipients of the federal award and CFDA numbers at the time of each disbursement.

2 CFR 176.210(c) states: "Recipients agree to separately identify to each subrecipient and document at the time of subaward and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of Recovery Act funds."

We recommended that the CJI implement internal control procedures to ensure the Federal award and CFDA numbers are identified to each ARRA subrecipient at the time of disbursement of funds. Such communication should be done at the time of each disbursement through the State's Encompass Accounts Payable ACH Payment Method box in accordance with the State Budget Agency's June 23, 2010, memo.

Status of Finding as of June 2012:

As of June 30, 2012, this finding was unresolved. Effective, July 1, 2012, a list of accounts payable documents processed with Recovery Act funds will be presented, at the end of each quarter, to the Deputy Director of ICJI. He/she will choose 10% of the total number randomly and SBA staff will make copies of the accounts payable document to show that said information had been entered.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

FINDING 2011 - DCS(502)-3, ISETS INFORMATION TECHNOLOGY (IT) SECURITY CONTROLS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Child Support Enforcement
CFDA Number:	93.563
Auditee Contact Person:	Cynthia Longest
Title of Contact Person:	Deputy Director, Child Support Bureau, Department of Child Services
Phone Number:	317-234-4482
Internal Control:	Material Weakness -- Special Tests and Provisions

Finding:

The Indiana Support Enforcement Tracking System (ISETS) is the computer system used to administer the collection and distribution of child support payments and manage other support enforcement activities. Our review of this system found that FSSA has not designated an ADP Security Manager nor has a risk analysis been performed for ISETS. These and other information technology control deficiencies within ISETS security implementation were communicated to FSSA management in a letter dated March 27, 2000, based upon the results of an Information Technology Services audit performed by the Indiana State Board of Accounts.

45 CFR 95.621(f) states that: ". . . state agencies shall determine the appropriate ADP security requirements based on recognized industry standards or standards governing security of Federal ADP systems and information processing." 45 CFR 95.621(h) also requires the designation of an Agency ADP Security Manager and the performance of periodic risk analyses."

We recommended that FSSA designate an ADP Security Manager, conduct periodic risk analyses of ISETS, and correct the security implementation deficiencies as documented in the management letter.

Status of Finding as of June 2012:

DCS continues to consider the Security finding to be the only subpart of the overall audit finding to remain open. DCS/CSB generates ISETS reports on a quarterly basis for each county IV-D Prosecutor and Clerk. These reports are sent to the County Security Administrator to review their user's ISETS access and worker profiles for their respective offices. DCS/CSB also reviews the state user's ISETS access and worker profile on the same schedule, quarterly. A new program in ISETS will be implemented on August 18, 2012. ISETS will automatically disable IDs for workers who have not accessed ISETS for a period of 90 days. This new program will run weekly and the County Security Administrator will receive a weekly report informing them of the disabled accounts. The IV-D Prosecutor, Clerk and CSB will continue to receive quarterly reports to review worker profiles.

FINDING 2011 - FSSA(503)-5, MANAGED CARE CONTRACTS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Internal Control:	Significant Deficiency -- Allowable Costs/Cost Principles

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Finding:

OMPP issued state contracts to three managed care organizations to provide Medicaid services to eligible recipients in exchange for specified monthly coverage rates. In response to previous audit findings, controls had been designed through the OMPP Care Programs Policies and Procedures Manual to ensure accurate contract rates. However, these controls were not updated when OMPP began the practice of contract rate withholdings for performance pay measures. The controls remained effective to ensure accurate payments at the withhold rates set, but no longer functioned to ensure accurate rates were entered into the contract documents. The following errors were noted as to the contracts with the managed care organizations effective January 1, 2011, for Hoosier Healthwise.

1. All three MCO contracts contained an error in the covered population -The MA – U Population is listed in Contract Exhibit 3, Program Descriptions and Covered Benefits, at section 2.1 for Hoosier Healthwise list of excluded from participation in Hoosier Healthwise managed care. Yet rates were calculated and paid for these. The contracts also do not define the MA-U rate category, which are paid at higher rates.
2. All statewide rate categories (MA-U) (except maternity) were overstated in two contracts (Anthem and Managed Health Services). These contract rates exceeded the actuary certification submitted to and approved by CMS.
3. Anthem East Central Region Preschool rate was entered at \$700 more than the actuary listing. This was subsequently corrected in a letter signed by Pat Casanova and Anthem.
4. Separate contracts were in effect through December 31, 2010, with two managed care contract consideration maximums for the three year term, whereby payments were not to exceed \$562 million for Anthem and \$562.3 million for MdWise. Controls had not been designed to track the contract payments to ensure the maximum consideration was not exceeded.

"The CMS Regional Office must review and approve all MCO, PIHP, and PAHP contracts." [42 CFR 438.6 (a)] "All payments under risk contracts and all risk-sharing mechanisms in contracts must be actuarially sound." [42 CFR 438.6 (C)(2)(i)].

"Each agency, department, quasi, institution or office has the following accounting responsibilities:

- Operate within the confines of the established budget.
- Maintain an adequate internal control environment.
- Maintain adequate internal control procedures.
- Properly utilize the state accounting system as prescribed by the ENCOMPASS team.
- Maintain an effective and accurate accounting system for necessary subsidiary and supplementary records.
- Maintain, and make available for audit, documentation supporting the validity and accountability of monies received or disbursed.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

- Perform duties in accordance with statute, regulations, state policy, contract provisions, and federal requirements as applicable."

(Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies,
Chapter 1)

We recommended that FSSA correct the managed care contracts and design internal control procedures to ensure contract terms are accurate. Controls should be implemented to ensure the contract maximum considerations are not exceeded.

Status of Finding as of June 2012:

OMPP has updated the internal contract amendment policy and tracking tools to add controls that ensure that there are quality checks to confirm, both the contract rate pages as well as the rate form that is sent to the fiscal agent accurately reflect the certified rates.

Further, in order to monitor the not-to-exceed contract amounts, OMPP has added procedures to receive quarterly payment data from the fiscal agent for both the HHW and HIP programs to cross check to the listed NTE MCE contract amounts. If a concern is noted during the quarterly review, it will immediately be noted in the contract amendment tracking tool in order to be properly addressed during the routine annual amendment process.

This finding remains unresolved.

FINDING 2011 - FSSA(503)-6, MEDICAID ADMINISTRATION GRANT

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Significant Deficiency

Finding:

FSSA receives an annual federal grant award for the Medicaid program administrative costs. When closing out the grant, the federal government reduces the grant award to the federal expenditures amount as reported by FSSA on the CMS-64. FSSA had not been reconciling the administrative costs reported to the grant accounting records it maintains. Several prior audit findings reported consistent under-reporting of the administrative costs. The cumulative effect when compared to the state's accounting records is a shortage of federal funds.

The federal awards status as of February 2012 for closed grant periods is shown in the following table:

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

<u>Grant Period</u>	<u>Grant Award as of February 2012</u>	<u>Total Federal Expense -- Schedule of Federal Financial Assistance</u>	<u>Grant Award Over (Under) the Federal Expenses</u>
10-01-06 to 09-30-07	\$ 115,127,076	\$ 122,591,000	\$ (7,463,924)
10-01-07 to 09-30-08	166,922,433	175,389,777	(8,467,344)
10-01-08 to 09-30-09	170,873,738	232,330,607	(61,456,869)
10-01-09 to 09-30-10	188,017,908	140,132,408	<u>47,885,500</u>
Total Net Federal Administrative Grant Disbursements			
Exceeding Awards			<u>\$ (29,502,637)</u>

The full balance of the 2010 administration grant does not appear to be available to cover the 2009 deficit, as FSSA advance-reported \$15,242,152 in school clinic administrative costs for the federal fiscal year ended 2010, but has not paid these, as this is an item awaiting federal approval.

FSSA did not prepare reconciliations for the administrative grant period ended September 30, 2010, but subsequently began reconciling the 2011 grant to the state's accounting records.

Summary of prior report findings specifying administrative grant under-reported:

<u>Prior Finding</u>	<u>Administrative Expense Understatement</u>
2007-FSSA-1	\$ (4,849,991)
2008-FSSA-4	(10,625,868)
2009-FSSA-8	<u>(14,674,698)</u>
Total Under-Reported	<u>\$ (30,150,557)</u>

The finding 2008-FSSA-4 also specified an error of unclaimed expense of \$3,265,517 which further understated federal Medicaid administrative expense. Due to this finding, in the quarter ended September 30, 2010, FSSA did report increasing administration cost adjustments of \$12,572,422.

FSSA typically matches its grant drawdowns to the state's accounting; therefore, the federal government's records also were overdrawn. On May 11, 2011, CMS notified FSSA that they discovered the negative balance of \$41,898,234 in the Payment Management System (PMS) for Indiana for its administration grant for the grant year ended September 30, 2009. The federal government suggested that this may be caused by the state having made draws from the MT subaccount that pertained to program year 2010 expenditures, as the first draw in the 2010 administration grant account was not until December 23, 2009, and stated: "The state would need to determine exactly how much they drew in the MT subaccount that should have been in the XIXADM-10 (based on expenditures that they claimed in FY 2010. Then Indiana would simply transfer those draws to XIX-ADM10." The available balance in the 2010 grant was \$45,071,011 at that time.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

In response, FSSA returned the federal revenue on the federal PMS by recording a negative grant drawdown of \$41,898,234 to the MT (2009) administration grant, as well as returning \$2,742,306 to the 2010 administration grant. In the state accounting system, the negative federal drawdown of \$41,898,234 was recorded to the Medicaid Assistance grant project 503MDAST100FF09, instead of the 2009 administration grant.

45 CFR 92.20 states: "(a) A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to— (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

"Each agency, department, institution or office has the following accounting responsibilities: 1. Operate within the confines of the established budget, 2. Maintain a control environment, 3. Maintain control procedures . . ." "The accounting system provides the basis for budgetary control. The operating budget should be viewed as a comprehensive planning and control device. Each agency must function within the budget limits." (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

We continue to recommend that FSSA ensure that all costs reported be reconciled to the grant accounting records. FSSA should examine the grant reporting made and identify adjustments necessary to have the grant records correspond to the federal reports. They should review the 2009 grant costs that may have been properly associated to the 2010 grant period. Upon identifying any federal reporting corrections, requests to reinstate grant awards to their prior levels should be made. Adjustments should be recorded to the state accounting records to correct the error made in recording the federal revenue adjustment.

Status of Finding as of June 2012:

FSSA utilizes projects to record each Medicaid Administrative expense to the specific grant. In FFY11 CMS issued new guidance stating that funds reported on the CMS-64 for a federal fiscal year should be drawn from that FFY grant. This was a change from previous grant funding where prior year adjustments were claimed against prior year grants. All Medicaid prior year Medicaid Admin grants have a zero balance with the exception of FFY2010 which has a positive authorization balance of \$47,885,500. No funds are due to CMS for any prior grant years.

FSSA considers this finding resolved.

Auditor Note: We have concluded that the status above as presented by the auditee in the Summary Schedule of Prior Audit Findings is incorrect. We thereby consider this finding as open as no adjustments were identified or recorded and an authorization balance is reported above as available.

FINDING 2011 - FSSA(500,503)-7, MISSING CASE FILES

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program, Children's Health Insurance Program, Temporary Assistance to Needy Families
CFDA Number:	93.778, 93.767, 93.558
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Eligibility (CHIP)
Internal Control:	Material Weakness (CHIP) Significant Deficiency (MED, TANF)

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Finding:

The Family and Social Services Administration (FSSA) was unable to provide 23% (14 of 60) of TANF case files, 16% (19 of 122) of the Medicaid case files, and 18% (7 of 40) of the CHIP case files we requested in order to verify certain eligibility information in the Indiana Client Eligibility System (ICES). All files requested should have included documentation supporting residency, citizenship, family relationships, income and resources of recipients of benefits or medical services during State fiscal year 2011.

Numerous files had been moved from offices in the various counties into one of several centralized storage facilities, but were not inventoried and catalogued prior to storage, thus making it very difficult for FSSA employees to locate specific files. At least 1,500 file cabinets containing uncatalogued case files are in one storage facility.

One Medicaid and one CHIP case not provided were processed in counties that were to have had the case documents retained as scanned into the Family Assistance and Care through Technology Services (FACTS) System; however, documents in the FACTS system were either nonexistent or incomplete. Other errors were discovered in TANF records that are noted in prior unresolved findings 2006-FSSA-11, 2006-FSSA-12, and 2006-FSSA-14.

42 CFR 435.907, which applies to Medicaid and CHIP states in part: "(a) The agency must require a written application from the applicant, an authorized representative, or, if the applicant is incompetent or incapacitated, someone acting responsibly for the applicant. (b) . . . the application must be on a form prescribed by the agency and signed under penalty of perjury." 42 CFR 435.913 states in (a): "The agency must include in each applicants case record facts to support the agency's decision on his application."

45 CFR 205.60, which applies to TANF, states in (a): "The state agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determinations of eligibility, the provisions of financial assistance, and the use of any information obtained under section 205.55, with respect to individuals denied, recipients whose benefits have been terminated, recipients whose benefits have been modified, and the dollar value of those denials, terminations and modifications. Under this requirement, the agency will keep individual records which contain pertinent facts about each applicant and recipient. The records will include information concerning the date of application and the date and basis of its disposition; facts essential to the determination of initial and continuing eligibility; and the basis for discontinuing assistance."

US OMB Circular A133, Subpart C, §.300) states in part: "The Auditee shall: . . . "(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs."

We recommended that control procedures be implemented to protect the retention and accessibility of case files.

Status of Finding as of June 2012:

Prior to the beginning of SFY12 all eligibility documentation files were maintained in paper form. FSSA/DFR recognized the challenges of storing and retrieving the numerous paper files for in excess of one million applicants and clients. As such, FSSA/DFR began the roll out of the Family Assistance and Care through Technology Services (FACTS) system, an electronic document imaging system. Whereas the final county was completed by March 2012, all documents supporting residency, citizenship, family relationships, income and resources of recipients should now be available in FACTS for cases initiated after this time, and retrievable through ICES.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Two cases, one Medicaid and one CHIP, were cited as with missing documentation in FACTS. FSSA concurs that the other two cases did not contain complete documentation. The missing documentation failed to be entered as the county administration staff were becoming familiar with the FACTS system and processes. With additional experience gained in working with FACTS FSSA/DFR believes such oversights should now be minimized. As an additional corrective action the Quality Control section and other DFR areas that review cases will be notified that if any information needed for their reviews is not accessible through FACTS or ICES to bring missing documentation to the attention of DFR Management so the situation can be investigated to determine if there are any weaknesses in the FACTS documentation collection and maintenance process.

This finding remains open as FSSA ensures FACTS records are accurate.

FINDING 2010 - FSSA(503)-5, ERROR IN REPROCESSED ELIGIBILITY COSTS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Children's Health Insurance Program (CHIP); Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Eligibility; Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency
Questioned Cost Balance:	\$0

Finding:

During our audit of FSSA, we found that the Office of Medicaid Policy and Planning (OMPP) was required by the Centers for Medicare and Medicaid Services (CMS) to report detailed costs per Medicaid waiver and demonstrate the required cost effectiveness since inception, to retain federal approval. In so doing, OMPP discovered an enrollment classification error had occurred for children with incomes up to 150% of poverty, who are classified as CHIP I. Children with insurance coverage had been enrolled as CHIP I members, when plans had been designed for their coverage in the Medicaid care select waiver.

According to section 4.1.7 of the approved plan for CHIP, Access to or coverage under other health coverage: "Children cannot have other creditable health care coverage. A three-month waiting period from the date the child was last covered will be imposed."

In order to correct the error, the Medicaid fiscal agent reran reports back to 2007, in a clone system environment. Comparative analysis was also made to the expected results as projected by the actuary. The CMS 64 federal reports were adjusted by the total expense change calculated in this process of \$33,073,594 for the federal fiscal years ended September 30, 2008 and 2009, which increased the Medicaid program and decreased the CHIP.

The information provided for audit omitted any searches for insured CHIP C members, whose incomes are up to 250% of poverty level, who may then be ineligible.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

In June 2010, the accounting entry was recorded which corresponded to the retroactive reclassifications as had been reported. We found that the entry incorrectly duplicated the costs for the quarters ended June and September 2009, by \$9.3 million, and overstated the ARRA costs directly recorded by \$585 thousand. In addition, we found that the ARRA costs were further overstated when the 2009 ARRA grant costs were subsequently calculated in full from the total 2009 Medicaid expenses posted, which included this adjusting entry at the total cost of \$42.4 million. The federal share of the errors is summarized in the table below:

Description	Grant Number	Federal Costs Over (Under) Charged:
Medicaid Assistance charged 2 quarters twice	5 09 05 IN 5028	\$ 5,983,707
ARRA cost included as 2009 grant calculation	0905INARRA	4,217,338
Excess ARRA posted directly	1005INARRA	585,039
Total Overstated Medicaid Costs		<u>\$ 10,786,084</u>
Children's Health Insurance Program credited for 2 quarters' cost twice	5 09 05IN 5021	<u>\$ (7,090,869)</u>
Total Net Federal Costs Over Charged		<u>\$ 3,695,215</u>

We consider the total identified excess federal expense recorded of \$10,786,084 as questioned cost that may be required to be repaid to the federal government.

"Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type contractors . . ." 45 CFR 92.22 (a)

The Children's Health Insurance Program was authorized under section 21 of the Social Security Act. Sec. 2101. [42 U.S.C. 1397aa] "(a) Purpose.—The purpose of this title is to provide funds to States to enable them to initiate and expand the provision of child health assistance to uninsured, low-income children in an effective and efficient manner that is coordinated with other sources of health benefits coverage for children." (emphasis added)

"The agency must – (a) Have methods to keep itself currently informed of the adherence of local agencies to the State plan provisions and the agency's procedures for determining eligibility; and (b) Take corrective action to ensure their adherence." 42 CFR 435.903

We recommended that FSSA implement control procedures to regularly identify insured CHIP members who may thus be ineligible for coverage. We also recommended that preventative and detective internal controls for preparing and approving transactions be formally designed and implemented. The questioned costs identified above may have to be returned to the federal government.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Status of Finding as of June 2012:

- #1 Medicaid assistance charged 2 quarters twice. Federal costs overcharged \$5,983,707.
- #3 ARRA costs directly recorded were calculated incorrectly. Federal costs overcharged \$585,039.
- #4 Children's Health Insurance Program credited for 2 quarters twice. Federal costs under charged \$7,090,869.

This correction was made in the General Ledger on June 16, 2011, on JE # 0002650758.

On June 25, 2011, the following entries were made in the FETS system to adjust Federal Draws:

503MASFMPF09F10	\$	(5,983,706.77)	reduction of expenses
503CHIP7615_F10		7,090,869.45	increase of expenses
503MASARRAQ1F10		1,571,178.94	increase of expenses
503MASARRAQ3F10		(2,156,218.49)	reduction of expenses

We disagree with this finding as follows:

- #2 ARRA costs included in 2009 Grant calculation (FMAP split project). Federal costs over charged \$4,217,338.

We agree that total computable should be split between FMAP project and ARRA project.

However, the impact of including the total computable in the FMAP was not 4.2 million overcharged federal costs. The journal applied 64.26% against federal (\$27,236,798.28) FMAP and a separate calculation (see audit point #3) for ARRA. The \$4,217,338.05 was not included in federal charges.

Internal Controls:

This particular instance was a case of human error on two parts. A spreadsheet was prepared to move costs from one program to another with sections showing the monetary impact on each program. A formula was created that included all of the amounts showing, duplicating two costs. Current internal controls are for the Accounting Supervisor to review the work of the Accountant before submitting

Current internal controls are for the Accounting Supervisor to review the work of the Accountant before submitting the journal to the Controller. The Controller then reviews the entry and its backup and either Approves or Recycles the entry. These controls were in place at the time the Journal entry was created. In this case, neither the Supervisor nor the Controller detected the formula error on the spreadsheet and the entry was processed with the duplicated costs.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Update:

OMPP will review the controls in place with the fiscal agent to ensure children are appropriately claimed as to the federal grants and match rate.

FSSA considers this finding unresolved.

FINDING 2010 - FSSA(503)-6, ACCOUNTING FOR SPECIAL HOSPITAL PAYMENTS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Internal Control:	Significant Deficiency -- Allowable Costs/Cost Principles
Questioned Cost Balance:	\$0

Finding:

The Medicaid program regulations provide for additional calculated payments to qualifying hospitals, such as disproportionate share or for upper limit charges as per Medicare payment principles, as outlined generally in 42 CFR 447.272. The state plan provides for estimated payments to be issued for these types of payments, with later settlements based on final claims filed for the period. Calculations are made by the Medicaid rate setting contractor, and when approved by Office of Medicaid Policy and Planning (OMPP), the fiscal agent issues manual checks. The state generally receives the state share of these payments. Also, in place of settlements at a net amount owed, the state receives full repayment of the estimated check issued and then reissues back the state share originally received. Meetings are held to exchange the checks. On September 22, 2009, a volume of such exchange transactions occurred, with a state deposit of \$83.9 million from the hospitals' checks received. We found that these were all deposited with an accounting entry to classify them as 100% state receipts. However, two payments received were refunds of prior estimated payments received. As such, credit was owed to the federal Medicaid and American Recovery and Reinvestment Act (ARRA) grant. In addition, the state's manual checks to refund the original state share received were included as grant expenses issued. The total effect was to overcharge the federal grant program as follows:

Description	Total Amount	Medicaid F09 Federal Share Overcharged	Medicaid ARRA 09 Federal Grant Overcharged
1. Hospital Refunds Received of Estimated payment previously charged to Grants. Deposited as 100% state.	\$ 42,902,891	\$ 27,569,398	\$ 4,148,741
2. Payments Issued as Refunds of State Share originally received that were recorded as grant payments issued.	11,184,752	7,187,322	1,069,960
Total Federal Grant Overcharged		\$ 34,756,719	\$ 5,218,701

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

We could not readily ascertain if settlements processed at other times during the year resulted in refunds that may have been misclassified as well. However, all transactions were not tested.

It also did not appear that an adequate segregation of duties was present regarding the deposits, as the same receipting supervisor had custody of the payments as well as the responsibility for approving transactions.

We consider the total identified excess federal expense recorded of \$39,975,420 as questioned cost that may be required to be repaid to the federal government.

"Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type contractors . . ." 45 CFR 92.22 (a)

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." (US OMB Circular A-87 (C) (1))

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

We recommended that FSSA ensure that the identified errors are corrected and that FSSA further review the fiscal 2010 activity to identify other settlement refund accounting transactions to ensure they were recorded in an accurate manner. Documented accounting entry examples for the Medicaid exception accounting such as settlement refunds should be developed. FSSA should then implement control procedures of training and adequate supervisory review to ensure accurate transaction description and accounting entries.

Status as of June 2012:

The correction was made in the General Ledger on June 16, 2011, on JE # 0002650770.

On June 25, 2011, the following entries were made in the FETS system to adjust Federal Draws:

503MASFMPF09F10	\$ (26,793,779.56)	reduction of expenses
503MASFMPF09F10	(775,618.20)	reduction of expenses
503MASARRAQ1F10	(4,148,741.15)	reduction of expenses

Internal controls:

FSSA has processes in place where the list of checks to be received is sent to Accounting Operations from OMPP and/or the contractor calculating the supplemental/DSH payments, refunds and IGTs. The list of checks is provided to both the accountant receiving the checks and the Account Receivable Manager to verify that all checks expected to be received have been deposited. The FSSA – Accounting Operations Procedure Guide includes a section documenting the process and controls for supplemental payments.

FSSA considers this finding unresolved.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

FINDING 2010 – FSSA(503)-10, ARRA EXPENSE OVERSTATEMENTS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency
Questioned Cost Balance:	\$3,538,382

Finding:

Section 5001 of the American Recovery and Reinvestment Act (ARRA) provides States with an increased Federal Medical Assistance Percentage (FMAP) for 27 months between October 1, 2008 and December 31, 2010, with subsequent extensions. The ARRA specifies the eligible expenditures and conditions under which the State may claim the increased FMAP. As stated in FINDING 2009 - FSSA-4, ARRA GRANT ACCOUNTING, the material weaknesses of internal control which remained in place for the Medicaid grant accounting are also considered to apply to the ARRA Medicaid, as it was accounted for within those records. This includes 2008-FSSA-5 GRANT ACCOUNTING INTERNAL CONTROL ENVIRONMENT.

In response to the identified increased risk from material weaknesses in internal controls, we performed additional audit procedures, which identified the following ARRA expense overstatements:

Description	Fed. Expense Overstated ARRA 2009	Fed. Expense Overstated ARRA 2010
August 2009 expense credits were not recorded to credit the ARRA project.	\$ 401,145	\$
September 22, 2009 daily wire to fund Medicaid of \$479,908 was also recorded fully to the ARRA '09 grant. The ARRA portion was \$47,751.	432,157	
October 30, 2009 Medicaid expense credit totaling \$ 2,796,892 for cost transfers to other programs was not recorded as a credit share to ARRA.		272,977
ARRA expense for the November 6, 2009 bank account transfer was duplicated, when included in an adjusting entry and also recorded directly.		163,111

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

October 15, 2009 Medicaid expense credit for CHIP package C costs transferred for August and September, did not have the ARRA credit recorded

557,810

CHIP package A costs transferred from Medicaid for the period June through December 2009 totaling \$52,482,171 were not credited to ARRA.

2,980,572

2,198,603

TOTALS

\$ 4,371,684

\$ 2,634,691

The total ARRA expense overstatements identified of \$7,006,375 is considered questioned costs which may be required to be refunded to the federal government. These errors also overstated the expenses reported for the ARRA grants in the Schedule of Federal Financial Assistance.

"As indicated in the fourth attestation under the grant award, the State must ensure that claims for the increased FMAP include only those expenditures for which it is applicable. Under section 5001(e); the increased FMAP is applicable generally to title XIX, but is not applicable to certain enumerated expenditures. The following list includes those expenditures and certain others to which the increased FMAP is inapplicable for other reasons:

1. Expenditures for disproportionate share hospital (DSH) payments;
2. Expenditures for payments made under title XXI;
3. Expenditures that are claimed based on the enhanced FMAP (described in section 2105(b) of the Social Security Act);
4. Expenditures that are not paid based on the FMAP, such as family planning services . . . " (Center for Medicaid and State Operations, SMD #09-005, ARRA #5)

"Each agency, department, institution or office has the following accounting responsibilities: . . . 5. Maintain an effective and accurate accounting system for supplementary records, 6. Maintain and make available for audit, documentation supporting the validity and accountability of monies received or disbursed . . . " (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

We recommended that FSSA finance implement procedures to analyze in a timely manner all entries in the grant accounting records to ensure that requests for ARRA funds are accurate and complete. Adjustments should be recorded to correct identified errors and to return the federal share of questioned costs.

Status of Finding as of June 2012:

	ARRA 2009	ARRA 2010
1. August 2009 expense credits not recorded to credit the ARRA project.	\$ (401,144.65)	\$
2. September 2009 daily wire to Fund Medicaid overstated the ARRA portion.	(432,156.94)	
3. October 2009 Medicaid expense credit not recorded as credit to ARRA.		(272,977.00)

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

No General Ledger entries were required.

On June 25, 2011, entries were made to the FETS system to adjust the Federal Draw by the amounts above.

4. ARRA expense for November 6, 2009 duplicated in General Ledger. 163,111.17

An adjustment was made to the General Ledger on June 16, 2011, by JE # 0002650782.
No Adjustment to the FETS System was required.

5. October 15, 2009 Medicaid expense credit for CHIP package C costs transferred for August and September, did not have the ARRA credit recorded.

We disagree with this finding as follows:

FFY09	503MDAST6426F09	503CHIP7615_F08	Other Projects	Net
	\$ (5,606,130.39)	\$ 4,739,053.12	\$ 867,077.27	\$ -

The amount noted for FFY09 ARRA is arrived at by multiplying the total credit to Med Assistance by .0995 instead of the CHIP amount.

\$	557,809.97	\$	471,535.79

These amounts are the total computable amount, which includes Federal, ARRA and State shares. They were booked to 503MDAST6426F09. Until June of 2010, 503MDAST6426F09 contained the Federal FMAP, ARRA and the State share in the same project. By crediting the total computable, Federal, ARRA and State amounts were transferred to CHIP.

6. CHIP Package A costs transferred from Medicaid for the period June through December 2009 totaling \$52,482,171 were not credited to ARRA.

ARRA 09 (2,980,572)

We disagree with this finding as follows:

These amounts are the total computable amount, which includes Federal, ARRA and State shares. They were booked to 503MDAST6426F09. Until June of 2010, 503MDAST6426F09 contained the Federal FMAP, ARRA and the State share in the same project. By crediting the total computable, Federal, ARRA and State amounts were transferred to CHIP.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

FFY09	Package A amount
Jun-09	\$ 7,958,326.07
Jul-09	7,132,516.95
Aug-09	7,400,768.05
Sep-09	7,463,870.14
	29,955,481.21

7. ARRA 10 (2,198,603)

We agree with this finding as follows:

These amounts are the total computable amount, which includes Federal, ARRA and State shares. They were booked to 503MASTRFMAPF10 which includes the Federal and State Share. While the total amount is correct, the credit to ARRA was left in the 503MASTRFMAPF10 project instead of in the ARRA Project so they give back to the Feds was all FMAP instead of ARRA and FMAP.

FFY10	Package A amount
Oct-09	\$ 7,318,744.78
Nov-09	7,457,615.84
Dec-09	7,750,308.85
	22,526,669.47
Total	52,482,150.68

An adjustment was made to the General Ledger on 6/16/2011 by JE # 0002650782.

On June 25, 2011, entries were made to the FETS system to adjust the Federal Draw by the amounts below:

503MASTRFMAPF10	\$ 1,449,538.92	increase in expense
503MASARRAQ1F10	(2,198,602.94)	reduction of expense

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Internal Controls:

In SYF10 there were many debates within the Agency with SBA and AOS of the proper accounting for ARRA funds and the proper segregation of that accounting. This resulted in transactions originally being booked one way and then moved as new methods were implemented. Errors occurred during these changes in coding and processes. Staff was trained in each method as it was implemented but it was near the end of the Fiscal Year before stability was achieved in ARRA Accounting Initial procedures to analyze in a timely manner all entries in the grant accounting records were implemented near the end of calendar 2009 and the staff trained on the reconciliation process. As a new process and procedures, the staff needed time and experience to fully understand and master them and was reaching that goal near the end of SFY10. These procedures and instructions have continued to be updated regularly since their inception as potential internal control issues are brought to light and as new tools for review are developed. The basic process remains the same - to match General Ledger expenditures to those entered as expenses to be charged to the Federal Grant and to likewise match the corresponding revenues as well as to review all transactions for legitimacy accuracy of coding and appropriateness for the Grant being charged. In addition to the formal documented reconciliations prepared by Accounting Operations, the Controller's Groups and Federal Funding analysis for each business unit do separate and independent reviews for the same issues.

A reduction to expenditures in the amount of \$163,117 was entered into FETS with a date of June 16, 2012, to return the federal share.

FSSA considers this open solely to resolve a disagreement with Indiana State Board of Accounts claim that \$3,538,382 of ARRA funds remain overdrawn. The actual ARRA share due the state is calculated from expenditures reported on the CMS-64 reports. The State did not retain additional funds in excess of those reported on the CMS-64.

This finding remains open.

FINDING 2010 - SBA(057)-1, SPECIAL TESTS AND PROVISIONS

Federal Agency:	U.S. Department of Education
Federal Program:	State Fiscal Stabilization Fund Cluster
CFDA Number:	84.394, 84.397
Auditee Contact Person:	Deanna Oware
Title of Contact Person:	Deputy Director, State Budget Agency
Phone Number:	317-232-5604
Compliance Requirement:	Special Tests and Provisions, R3
Internal Control:	Material Weakness

Finding:

During our audit of the State Fiscal Stabilization Fund cluster, the Indiana State Budget Agency (ISBA) did not separately identify the Federal award number and CFDA number at the time of the award or at the time of disbursement of funds to their Government Services program subrecipients. This is a significant deficiency in the internal control design and operation.

The ISBA did not provide documentation for audit that indicated the federal award and CFDA numbers were included in the contracted grant agreements when the subgrants were awarded or at the time of disbursement of funds. Prior to June 23, 2010, there was no state guidance issued on how to inform American Recovery and Reinvestment Act (ARRA) subrecipients of the federal award and CFDA numbers at the time of each disbursement. The State Fiscal Stabilization cluster is 100% ARRA funds.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

2 CFR 176.210(c) states: "Recipients agree to separately identify to each subrecipient and document at the time of subaward and at the time of disbursement of funds, the Federal award number, CFDA number and amount of Recovery Act funds."

We recommended that the ISBA identify the Federal award and CFDA numbers to each Government Services program subrecipient at the time of each award and at the time of disbursement of funds. Such communication should be done at the time of award with the grant agreement or award notification letter and at the time of disbursement through the State's Encompass Accounts Payable ACH Payment Method box in accordance with the State Budget Agency's June 23, 2010, memo.

Status of Finding as June 2012:

The Budget Agency implemented policies consistent with our corrective action plan noted above. Upon subsequent review of disbursements, our office has determined that while some of the vouchers contain the necessary information, others do not. Accordingly, we believe this finding is unresolved, however, since this grant is now finalized, we do not expect further entries being made.

FINDING 2009 - DCS(502)-1, SUBRECIPIENT MONITORING

Federal Agency:	U.S. Department of Health and Human Services - ACF
Federal Program:	Child Support Enforcement Program (IV-D)
CFDA Number:	93.563
Auditee Contact Person:	Cynthia Longest
Title of Contact Person:	Deputy Director, Child Support Bureau
Phone Number:	317-233-4482
Internal Control:	Significant Deficiency -- Subrecipient Monitoring

Finding:

During our audit of the DCS Child Support Program, we noted that DCS does not adequately monitor the counties' use of Title IV-D Child Support incentive funds. Although DCS receives monthly statements detailing the disbursements of incentive funds and maintains a register for each county based on the monthly statements received, DCS does not require the counties to submit a statement for the months that incentive funds were not expended. Also, DCS does not perform a final accounting or reconciliation of each county's incentive funds expended at least annually. Under its current system, DCS does not have adequate assurance as to the actual incentive funds expended for each county and consequently cannot attest to the completeness, existence, and propriety of the incentive funds transactions conducted by the counties. This is a significant deficiency.

31 USC 7502(f)(2)(B) states: "Each pass-through entity shall monitor the subrecipient's use of federal awards through site visits, limited scope audits, or other means; . . ."

We recommended that DCS perform a final accounting or reconciliation of each county's incentive funds expended at least annually.

Status of Finding as of June 2012:

DCS continues to consider this finding as remaining open. Additional activities that have occurred since our last response are:

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

1. DCS currently has three field auditors and has received approval to hire a field auditor supervisor for the purposes of monitoring its IV-D subrecipients.
2. A DVD of a Claims Training session is available to send out to counties upon request when needed for new staff or staff who were unable to attend the scheduled training sessions in 2011.
3. Cutover incentive balance documentation has been received from all 92 county Auditors. All county Auditors have confirmed in writing that they have established the required six separate accounts/funds for the Clerk, Prosecutor, Title IV-D incentive and ARRA monies. (As noted in our last response, DCS CSB successfully introduced legislation, effective July 1, 2011, clarifying that Title IV-D incentive funds for county general purposes must be placed in a separate, non-reverting fund.)
4. All counties started sending in the 'Quarterly Incentive Balance Form' starting with the quarter ending September 30, 2011.
5. The DCS CSB Field Auditors are reviewing the 'Quarterly Incentive Balance Form' submitted by the counties along with the cutover balance report, incentive remittances sent to the counties, and expenditures based on the information provided in the county's 'Quarterly Incentive Expenditure Report'. The county is then contacted to help resolve any substantive discrepancy issues that are found.
6. The Monitoring Core Team continues to meet on a monthly basis to review monitoring issues, determine whether any additional training is needed, and discuss changes needed to the CSB Administrative Claim Guide.
7. An update to the CSB Administrative Claim Guide was provided to the county entities in May, 2012. The Claiming Guide is continually reviewed and will be updated on an annual basis.
8. Design work is continuing on an automated tool that will allow county Clerks, Prosecutors, Title IV-D Courts and Auditors to submit claim and incentive forms electronically instead of by paper forms.

FINDING 2009 - DOE(700)-6, EARMARKING

Federal Agency:	U.S. Department of Education
Federal Program:	Special Education Cluster (IDEA)
CFDA Number:	84.027, 84.173, 84.391, 84.392
Auditee Contact Person:	Beverly Flanagan
Title of Contact Person:	Chief Financial Officer, IDOE
Phone Number:	317-232-0514
Compliance Requirement:	Earmarking
Internal Control:	Significant Deficiency

Finding:

During our audit of the Special Education Cluster (IDEA), we found that the Indiana Department of Education (IDOE) did not ensure that Local Education Agencies (LEAs) identified as having a significant disproportionality reserve the maximum amount of Special Education Part B funds (CFDA number 84.027) in

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

order to provide coordinated early intervening services (CEIS) for children in the LEAs within those groups. Of the seven LEAs required to reserve the funds, we found that five did not set aside the maximum amount. IDOE approved LEA applications that did not allocate the required 15% for CEIS. This is a significant control deficiency.

34 CFR 300.646(b) states: "In the case of a determination of significant disproportionality with respect to the identification of children as children with disabilities, or the placement in particular educational settings of these children, in accordance with paragraph (a) of this section, the State or the Secretary of the Interior must— . . . (2) Require any LEA identified under paragraph (a) of this section to reserve the maximum amount of funds under section 613(f) of the Act to provide comprehensive coordinated early intervening services to serve children in the LEA, particularly, but not exclusively, children in those groups that were significantly over-identified under paragraph (a) of this section . . ."

We recommended that IDOE integrate the significant disproportionality identification process with the application approval process and adequately monitor these procedures to ensure that the necessary LEAs are meeting the federal requirement.

Status of Finding as of June 30, 2012:

Previously, the federal Office of Special Education Programs (OSEP) conducted an onsite visit of the Indiana DOE Office of Special Education and had issue with a number of practices. As a result of OSEP's findings, the FY 2010 application process was revised so that LEAs include any CEIS dollars budgeted, whether those dollars were required due to significant disproportionality or the LEA's choice. This is evidenced in the current application's CEIS page, which requires the LEA to list the percentage and dollars budgeted, the measurable objectives, means for monitoring implementation, and means for tracking progress.

The information reviewed for this finding was prior to the changes precipitated by the OSEP onsite visit and made in the program area's application and reporting processes. The program area has made changes based on the 2010 OSEP visit that will resolve this finding in SFY 2013.

The IDOE considers this finding unresolved for FY 2012.

FINDING 2009 - FSSA(503)-2, CHIP PACKAGE C REPORTING

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Children's Health Insurance Program (CHIP)
CFDA Number:	93.767
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Reporting
Internal Control:	Significant Deficiency

Finding:

The following conditions were identified as related to CHIP package C:

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Balancing Package C Expenditures

CHIP Package C expenditures are reported to FSSA from their Fiscal Contractor, Hewlett Packard (HP), formerly known as EDS, on a weekly basis. FSSA uses these financial reports to record CHIP C expenditures in the State's financial system. Package C expenditures are reported on the quarterly CMS 21 reports to the federal government based upon HP issued reports from the reporting subsystem MAR. Neither HP, nor FSSA performs a balancing or reconciliation of the FIN and MAR reports specifically for the Package C. We compared the financial reports (FIN) to the MAR reports for the fiscal year ended June 30, 2009, and found the MAR report to be greater by \$1,707,483. Timing differences between weekly report dates in the financial system and the monthly dates in the reporting system were not readily identifiable. We further questioned the accuracy of the expenses classified for CHIP due to an inconsistent recognition source for Package A, which uses monthly MAR reports. This causes uncertainty as to the accuracy and completeness of expenses claimed.

Premiums Reported

During state fiscal year 2009, we found that premiums were incorrectly reported during two quarters for CHIP II (Package C). Premiums are paid for children, whose parents make greater than 150% of poverty level. These premiums are recorded as a negative expenditure in accounting records and on the CMS 21 Federal Report to reflect a reduction of expenses for the program. Premiums are recorded in the CHIP Expend/Allots worksheets. These are totaled quarterly and given to the reporting staff for input on the CMS 21. The total premiums reported for quarter ending December 31, 2008, were underreported by \$33,854, with the federal share underreported by \$25,384. Total premiums for quarter ending June 30, 2009, were underreported by \$54,953, with the federal share underreported by \$41,204. The total federal share was underreported for the fiscal year by \$66,588. Our testing found that incorrect amounts were provided to the reporting staff. Reporting staff did not verify formulas in the accounting records to ensure accurate amounts were reported.

The inaccurate reporting results in a significant control deficiency. The accounting activity for totaling premiums were not verified or reviewed by accounting staff, nor checked for accuracy by reporting staff.

45 CFR 92.20 (a) states: "A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to— (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

We recommended that FSSA Finance staff review the totals provided to the reporting staff for accuracy and have proper approval processes for ensuring all records provided for reporting are accurate. We also recommended the reporting staff review any grant accounting worksheet formulas for accuracy prior to preparing federal reports. Appropriate reporting adjustments should be made to reflect the reporting errors that were found. FSSA Finance should also balance or reconcile the FIN to MAR reports on a quarterly basis.

Status of Finding as of June 2012:

FSSA has developed processes to adjust for retroactive eligibility changes. Current CHIP package C expenditures are accurately claimed against the CHIP by entering adjusting journal entries to account for eligibility changes between the time of payment and the end of quarter CMS-21 reporting.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

A reconciliation is underway to adjust prior differences and adjusting entries will be discussed with CMS.

FSSA considers this finding unresolved.

**FINDING 2009 - FSSA(503)-6, QUALITY ASSESSMENT FEE
REFUNDS - INTERMEDIATE CARE AND NURSING FACILITIES**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency
Questioned Cost Balance:	\$1,198,888

Finding:

Intermediate Care facilities and Nursing facilities pay the State of Indiana quality assessment fees (QAF) as part of a program approved by the federal government. These fees are a source of state funding to provide for increased rates for recognized quality measures. Most of these fees are collected as deductions from Medicaid payments issued. Upon recording Medicaid expenditures, the net payment amount is recorded in the agency's grant records. The following quarter, the state records an adjustment to recognize the state fees collected, and increases the federal share to that of the gross payments issued. The adjustment amounts for both Intermediate Care facilities and Nursing facilities are taken from Accounts Receivable Reports provided by EDS, the Medicaid claims contractor. As reported in our prior finding 2007-FSSA-3, Quality Assessment Fee Refunds, the total adjustment each quarter should include total quality assessments, less assessment overpayments refunded by the state. It was brought to the attention of EDS, that the Intermediate Care Facility reports provided to the State through the end of SFY 2008 did not include the associated refunds. In SFY 2009, EDS reissued the Intermediate Care facility reports from SFY 2006 to current to include refunds issued. Due to a lack of communication regarding this change, FSSA finance did not deduct the refund amounts from Intermediate Care facility total assessments. The total effect of not accounting for the Intermediate Care facility refunds from SFY 2006 through SFY 2009 is an overstatement of federal share of \$772,090 to the Medicaid program, with the Medicaid ARRA overstated by \$5,879. Additionally, clerical errors caused incorrect refund amounts to be subtracted from the Nursing Facility assessments resulting in a further overstatement of federal share of \$420,919 to the Medicaid program. (See 2009-FSSA-4, ARRA GRANT ACCOUNTING, for explanation that ARRA was unclaimed for Nursing Facility assessment adjustments.)

We consider the total overstatement of federal expenditures of \$1,198,888 (\$1,193,009 for Medicaid and \$5,879 for Medicaid ARRA), to be questioned costs which may be required to be repaid to the federal government.

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." (US OMB Circular A-87 (C) (1))

We recommended that FSSA record the Intermediate Care facility and Nursing facility QAF adjustments net of the refunds issued. The identified questioned costs should be returned to the federal government.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Status of Finding as of June 2012:

Finding 2009-FSSA-6 remains open - solely pending the return of the federal share. Any outstanding federal share will be returned.

FINDING 2009 - FSSA(503)-7, MEDICAID ACCOUNTING RECORDS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Significant Deficiency
Questioned Cost Balance:	\$1,037,494

Finding:

As discussed in our prior finding 2008-FSSA-5, Grant Accounting Internal Control Environment, controls have not been designed to prevent or detect material errors in the accounting records. No review process or monitoring was in place to prevent or detect errors.

In our tests of the fiscal 2009 grant accounting we identified the following errors:

Understated Federal Expense:

First Steps is a State of Indiana program which through February 2009 used the Medicaid fiscal contractor, EDS, for claims payments and shared the Medicaid bank account. The electronic funds transfers issued for First Steps expenses were not included in the calculation of Medicaid federal expense used to draw federal funds. These were posted as 100% state expense. State accounting entries to transfer the First Steps expenses from Medicaid Assistance to the First Step program were made weekly. As reported in Finding 2008-FSSA-2 Medicaid Program Grant Accounting Records, part 6, during State Fiscal Year 2008, all the First Steps state transfer entries associated with the 2008 Medicaid grant, incorrectly divided the reversing expense entry between federal and state expense. However, no portion of the transfer received was owed to the federal government, as the expense was originally recorded correctly as state expense. Although a correction was made to the grant records for the error as calculated through June 30, 2008, the same error continued in State Fiscal Year 2009. Due to this error, at June 30, 2009, federal expenses were understated and state expenses were overstated by \$12,504,528.90.

Overstated Federal Expense

During fiscal 2009, two refunds were received for the settlements for the Faculty Physician Access to Care payments. We found that the refunds received were incorrectly classified as IGT payments and then recorded in the grant records as 100% state receipts. However, the refunds are for the total computable amount, which includes federal share refunded. Also, manual checks were issued to repay the IGT share of the refunds, which is 100% state. However, no entries were made to recognize this, and the disbursements then were included in regular program bank settlements with the federal share applied (plus ARRA). The total effect was to overcharge the Medicaid program grant expense by \$1,015,800 and the ARRA grant expense by \$21,694, for a total federal grant expense overcharge of \$1,037,494. The calculations are shown in the following chart:

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

CALCULATION OF FEDERAL EXPENSE CREDIT DUE

<u>Date</u>	<u>Description</u>	<u>Total Amount</u>	<u>Federal Expense Credit Share</u>
08-06-08	Refund Deposit for 2006	\$ 591,928	\$ 370,606
04-09-09	Refund Deposit for 2007	584,371	366,342
08-21-08	Manual Check issued for state share	221,322	138,747
04-07-09	Manual Check issued for state share	218,029	140,105
	ARRA expense portion		<u>21,694</u>
Total Unrecorded Federal Expense Credit			<u>\$ 1,037,494</u>

We could not readily ascertain if other settlements resulted in refunds that may have been misclassified as well.

We consider the total identified excess federal expense recorded of \$1,037,494 as questioned cost that may be required to be repaid to the federal government.

"Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type contractors . . ." 45 CFR 92.22 (a)

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." (US OMB Circular A-87 (C) (1))

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

We recommended that FSSA ensure that the identified errors be corrected and that FSSA further review the fiscal 2009 activity to identify other settlement refund accounting transactions to ensure they were recorded in an accurate manner. Documented accounting entry examples for the Medicaid exception accounting such as settlement refunds should be developed. FSSA should then implement control procedures of training and adequate supervisory review to ensure accurate transaction description and accounting entries.

Status of Finding as of June 2012:

FSSA will return \$1,037,494 in federal funds to resolve this audit.

This finding remains unresolved pending return of federal funds.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

FINDING 2008 - FSSA(503)-3, SCHIP DUPLICATE EXPENSE

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	State Children's Health Insurance Program
CFDA Number:	93.767
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Material Weakness
Questioned Cost Balance:	\$5,223,868

Finding:

The State Children's Health Insurance Program (SCHIP) claims are processed and paid together with Medicaid claims by EDS, the Medicaid fiscal contractor. At the end of the month, EDS issues a summary report of the SCHIP expense. FSSA Finance uses the summary report to reduce the Medicaid fund expenses and increase the SCHIP fund expenses, in order to properly classify the program expenses as well as to apply the higher SCHIP federal match rate. Adjusting entries to move SCHIP expenses from Medicaid Assistance to SCHIP Assistance were not made during the first five months of the state fiscal year 2008. When adjusting entries were made in December 2007, the May 2007 adjustment, which had already been made in June 2007, was duplicated. As a result, federal expenses in the SCHIP Assistance fund are overstated by \$5,210,759. An additional \$13,109 is also in question as the federal expense recorded for the months of June through September 2007 had the higher matching rate applied which became effective October 1, 2007. The overstated federal expenses of SCHIP total \$5,223,868. The overstated expenses were also included in the total reported in the Schedule of Federal Financial Assistance as of June 30, 2008.

We consider the duplicate expense amount overcharged to the federal government to be material to the program. The error was neither prevented nor detected by an internal control. Controls were not present to ensure timely entries, with application of cutoff procedures to ensure prior period costs are not recorded twice in error.

The overstated federal SCHIP expenses of \$5,223,868 are considered questioned costs which may be required to be repaid to the federal government.

"Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type contractors . . ." (45 CFR 92.22 (a))

45 CFR 92.20 (a) states: "A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—(1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

We recommended that FSSA Finance reconcile and review supporting grant accounting records on a regular and timely basis during the fiscal year. Internal controls should be designed in order to apply cutoff procedures to ensure prior period costs are not recorded twice in error. FSSA should process the necessary accounting adjustments to correct the identified errors.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Status of Finding as of June 2012:

FSSA has developed processes to adjust for retroactive eligibility changes. Current expenditures are accurately claimed against the proper Medicaid or CHIP grant matching the CMS-64 and CMS-21 reporting.

A reconciliation is underway to adjust prior differences and adjusting entries will be discussed with CMS.

FSSA considers this finding unresolved.

FINDING 2008 - FSSA(503)-7, SURVEILLANCE AND UTILIZATION REVIEW AUDIT FILES

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Special Tests and Provisions 1 – Utilization Control and Program Integrity
Internal Control:	Significant Deficiency

Finding:

The FSSA Office of Medicaid Policy and Planning (OMPP) contracted with Health Care Excel (HCE) to conduct the required Surveillance and Utilization Review (SUR) audits. The contractor was to perform claims utilization analysis to identify aberrant behavior as an indication of potential fraud and abuse. On-site audits of provider medical records were also then performed. Following the contract expiration, December 31, 2008, all files, databases and records were transmitted to OMPP. While these were generally made available to us, the staff was no longer available when we tested this function in 2009. As such, we were unable to make appropriate inquiries of contractor staff to verify the continuance of prior controls.

We tested a sample of audits to ensure the reports issued were accurate and complete and that the audits had consistently applied control procedures and appropriate methodology. There were 263 audits started during our audit period, of which 15 were selected for testing. Several documents or information necessary to support the work performed and the effectiveness of the contractor's services were missing from files tested, as described below.

- Recoupment files were missing for 5 of 13 (38%) cases tested that were identified for recoupment. Recoupment files generally contain a case activity log, a Provider Repayment Election Form (PREF) completed and signed by the provider to indicate provider's intentions with regard to repayment of the identified overpayments and interest, copies of the check and the daily check log, and a date stamp indicating the date that payment is received.
- There was no evidence of internal supervisory review for 4 of 15 cases (27%). For one closed case, there was no supervisory review documented for any part of the case. For two cases, there was no documentation of supervisory review to approve closure of the case. For one case, there was no evidence of supervisory review for the final determination letter.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

- Indiana Medicaid Fraud Control Unit (MFCU) releases were not documented for 2 of 15 cases (13%). The MFCU is a unit of the Office of the Indiana Attorney General. MFCU releases are obtained to allow HCE to proceed with a specified course of action (on-site audit, preliminary findings, recoupment, etc.) at each case milestone so that MFCU investigative activities are not jeopardized. According to the Memorandum of Understanding between FSSA's OMPP and the Office of the Indiana Attorney General, if HCE does not receive a response from MFCU within 10 business days after a list of proposed actions are sent, HCE may continue with the specified course of action. However, this practice is rare. There was no documentation in the files that this approach was taken.
- There was no evidence of the interest calculation to support the final determination letter for 3 of 13 cases (23%) which were identified for recoupment. For one of those cases, an OMPP employee also allowed the provider to change the interest due from \$6,891.86 to \$6,631.56 without any calculation or basis stated.
- One case did not contain evidence that the case objectives were met despite the case having been closed. The objectives of this type of case include the examination of medical records for early intervention of errors for new providers. There was no evidence that any medical records were either requested or reviewed. The extent of the information contained in the case file was a fax which stated that there was a phone interview to gain basic information regarding the operations and that the reviewer drove by the location after office hours.

At June 30, 2008, the contractor's records show a total of \$24.4 million as outstanding balances for 145 providers. These include 99 provider cases listed as awaiting state hearings and appeals dating back to 1999. OMPP is currently conducting follow-up with cases which were active as of when the contract ended. Furthermore, the federally mandated SUR function was contracted to EDS, the Medicaid fiscal agent, which only required SUR review of only 1 audit per month beginning in January 2009.

42 CFR § 456.3 states that: "The Medicaid agency must implement a statewide surveillance and utilization control program that— (a) Safeguards against unnecessary or inappropriate use of Medicaid services and against excess payments; . . ."

42 CFR § 456.4 states that: "(a) The agency must— (1) Monitor the statewide utilization control program; (2) Take all necessary corrective action to ensure the effectiveness of the program; (3) Establish methods and procedures to implement this section; (4) Keep copies of these methods and procedures on file; and (5) Give copies of these methods and procedures to all staff involved in carrying out the utilization control program."

Per Indiana Code 12-15-13-3(g): "If interest on an overpayment to a provider is due from the provider, the secretary [defined in IC 12-7-2-172 as the Secretary of FSSA] may, in the course of negotiations with the provider regarding an appeal filed under subsection (b), reduce the amount of interest due from the provider."

Per Indiana Code 12-15-23-5: "If the administrator and a provider fail to enter into an agreement not more than sixty days after the administrator's discovery of an overpayment, the administrator shall immediately certify the facts of the case to the Medicaid fraud control unit established under IC 4-6-10."

We recommended that FSSA develop and document a full control structure for the required surveillance and utilization review function. The open case files should be reviewed to identify the accuracy of the information and action necessary to collect amounts due the program or properly document uncollectable amounts. Interest calculations should be in accordance with IC 12-15-13-3 and documented. Outstanding audit cases that are not awaiting appeal should be certified to the Medicaid Fraud Control Unit in accordance with IC 12-15-23-5.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Status of Finding as of June 2012:

The OMPP Fraud and Abuse Detection System (FADS) operational since September 2, 2011, supports identification, investigation, audit and recovery related to health care fraud cases and has helped to build a control structure for the SUR function. The following functionality, oversight and reporting is in place:

- **Case Tracking.** All open SURS cases were migrated into i-Sight and are tracked by the case management tool to create a comprehensive data base. All new cases are entered into i-Sight. The case record captures the progression of a case and includes all letters, attachments of audited claims, identified overpayments, final calculations of amounts due with claim level interest and all correspondence from the provider, including but not limited to signed waiver forms, requests for reconsideration, and copies of checks. Appeal requests are recorded in i-Sight and reconciled with a report generated by Jennifer Jenvey in OMPP. Dates are entered for stages of the case which will allow for automatic notification to a manager. Because we are refining the case management process, we have decided to maintain a manual escalation process at this time.
- **Interest Calculation/Tracking.** The i-Sight tool captures interest amounts that are calculated for each case. Interest calculations are currently performed outside of i-Sight. The contractor and all sub-contractors use the same interest calculating formula to ensure consistency. A spreadsheet is attached to each case to document the calculations. The ledger function in the system uses transaction dates to record changes to the overpayment amount or interest amount for more consistent tracking. Manual notes can also be added to capture information. A system enhancement planned for SFY 2013 will include functionality to calculate and record interest within each case.
- **Recoupment Reports.** A separate screen in i-Sight captures recoupment from providers. The system automatically accounts for payments made and calculates outstanding balances due via the ledger transaction function. We have a report which lists cases with an outstanding balance over 60 days and ages the outstanding balance.
- **Supervisory Review.** In light of the new July 2011 Indiana legislative regulations, OMPP SUR chose to continue a manual letter review and approval process. However, copies of letters are attached to the case, and notes written to capture who in OMPP reviewed and approved each letter. In addition, the contractor, Truven Health Analytics, developed a documented quality control process whereby all letters, which have not been reviewed by the Audit Manager, are reviewed by a senior staff manager before submission to OMPP. Review documents are retained. All case closures require a reviewer and approver limited to an OMPP SUR or PI Manager by access role to update a Case Closure screen in i-Sight.
- **Reports.** The i-Sight system has a report generating facility called Yellowfin. We have focused on developing a series of reports to track case progression and SUR audit results. In parallel we continue to produce manual reports. We are at the stage of comparing the system generated reports to the manual reports to confirm or improve data integrity.

General Oversight. OMPP meets weekly with the FADS Data Analytics Team which develops algorithms to identify potential overpayments. OMPP provides feedback to refine the algorithms, reviews the results and determines appropriate actions such as sending draft audit findings letters or self audit letters to providers, preparing risk assessment of a provider or referring a provider to MFCU. The Audit Committee, composed of OMPP PI/SUR and FADS contractor staff, meet bi-weekly. OMPP reviews the progress of individual provider cases. The majority are in various audit stages while some are in the early stages of risk assessment or credible allegation of fraud.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

A Sanctions Committee, currently comprised of the SUR Audit Manager, Program Integrity Manager, Deputy Director of Finance, and staff from the Office of General Counsel (on an ad hoc basis) meet as needed to review recommendations related to review of potential credible allegations of fraud. These cases may result in payment suspension (full or partial), prepayment review, referral for full risk assessment/audit, or other actions as deemed appropriate. All cases determined to support a credible allegation of fraud are referred to the Medicaid Fraud Control Unit.

A number of cases do remain open in Hearings and Appeal status. We have one Audit Specialist who divides his time between current audit projects and resolution of aged cases. The focus to-date has been promotion of cases related to Community Mental Health Centers due to the largest portion of pending overpayments being concentrated with this provider specialty. SUR typically reviews progress made on the aged case inventory in monthly meetings with the Office of General Counsel. In addition, SUR will be bringing in a new Audit Resolution Facilitator (position approved July 2012) who will assist with resolution of these pending cases.

While we have made measurable progress in developing and documenting a full control structure for the required SUR function, our goals are to complete a business process manual and train all current and new staff on the proper steps for case processing including recording all case information in i-Sight, and finalize reports which will provide complete oversight of the SURS function.

FSSA considers this finding unresolved.

FINDING 2008 - FSSA(503)-10, OMPP AIM ACCESS, TRAINING AND CONTROLS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Special Tests and Provisions – ADP Risk Analysis and System Security Review
Internal Control:	Significant Deficiency

Finding:

We found that the authorization forms for access to the claims processing system, AIM, were not retained by OMPP prior to May 2008. The former state employee who processed these was contacted and indicated that the AIM Request Access forms were shredded, without maintaining an electronic copy. The forms are to document the system access as authorized by the employee's supervisor, and list the employee's social security number and mother's maiden name. According to the OMPP HIPAA Security Policy and Procedure Manual, the forms are to be signed by the supervisor, submitted to the security coordinator and retained. They also are to have the signed confidentiality policy agreement attached. Without the forms, the access granted through OMPP is not evidenced as properly authorized. This primarily includes OMPP staff as well as some contractor's staff access as managed by OMPP.

The forms we observed as retained subsequent to May were not all signed by supervisors as they had been emailed from off-site contractors. The email was not retained with the forms. Also, there is no complete listing of all supervisors, for the state and contractors, who are approved to grant system authorizations. An improper request would not be detected under this process.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

OMPP also maintains a system for privacy and security training courses which can be accessed on the internet. OMPP policy requires the training. The system used retains a record of those entered for accessing the courses, and the completion status. There is no control in place to verify the required training has been successfully completed prior to granting AIM access. There also is no follow up or comparison to ensure the training is completed. We compared eight staff listed with AIM access to the training system and found one who had never been entered to access the training courses. Another two staff had only completed one training segment each. On a regular basis, only two of the four on-line courses are now required.

OMPP did not have an officially named security administrator for the Medicaid program. After March 5, 2008, following a resignation, there was no longer a dedicated position assigned as privacy and security coordinator either. The duties were assumed by the Controller and a fiscal analyst, with the training administered by the receptionist.

"State agencies are responsible for the security of all ADP projects under development, and operational systems involved in the administration of HHS programs. State agencies shall determine the appropriate ADP security requirements based on recognized industry standards or standards governing security of Federal ADP systems and information processing." (45 CFR 95.621 (f) (1))

"State ADP security requirements shall include the following components: (i) Determination and implementation of appropriate security requirements as specified in section (f) (1) of this section. (ii) Establishment of a security plan and, as appropriate, policies and procedures to address the following area of ADP security: . . . C) Software and data security; D) Telecommunications security; E) Personnel security; . . . and H) Designation of an Agency ADP Security Manager." (45 CFR 95.621 (f) (2))

"A covered entity must train all members of its workforce on the policies and procedures with respect to protected health information required by this subpart, as necessary and appropriate for the members of the workforce to carry out their function within the covered entity." (45 CFR 164.530(b) (1))

The OMPP HIPAA Security Policy and Procedure Manual specifies the following:

- "Access to electronic PHI will be granted to authorized OMPP staff members. Prior to receiving access, approval must be obtained by the appropriate management, and all authorizations will be maintained by the OMPP Security Coordinator (and/or Privacy Coordinator)." (Section 5)
- "The OMPP Security Coordinator will be responsible for ensuring that all staff, including existing staff and new staff that will join OMPP in the future, participates in a security awareness and training program, and receive a passing score on the post-training evaluation. Training components will address, in detail, all components contained in this manual.

New staff members will be required to receive training within the first two weeks of employment." (Section 6)

- "All OMPP staff will be trained and certified on the security policies and procedures as contained in this manual. The OMPP Security Coordinator will maintain records of such training. . . . Documentation will be maintained by the OMPP Security Coordinator for six years from the date of its creation or the date when it last was in effect, whichever is later. (Section 14)

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

We recommended that FSSA obtain and retain the security access forms and confidentiality agreements for all who have been granted access to AIM or its related software reporting or test systems. This would include a process to identify and confirm those supervisors who may properly authorize such requests. A procedure should be implemented to ensure that all staff with access have completed the required training in privacy and security policies. Furthermore, an agency ADP Security Manager should be officially designated for the Medicaid program in accordance with 45 CFR 95.621. Such manager should be sufficiently qualified not only to develop and monitor the state's own policies and procedures, but also to oversight the risk assessment process for the security of the entire AIM system as managed by contractors.

Status of Finding as of June 2012:

The OMPP has appointed an ADP Security Coordinator to give oversight to the risk assessment process for the security of the entire AIM system as managed by contractors. In December 2009, this coordinator started attending the EDS (now HP) Security Workgroup meetings. Official notification will be sent to CMS to demonstrate compliance with the federal requirement. A HIPAA Privacy and Security Coordinator have also been designated to develop and monitor the state's own policies and procedures. This coordinator collaborates with the ADP Security Coordinator and also attends the HP Security Workgroup meetings.

The HIPAA Privacy and Security Coordinator perform and oversee the tasks related to requesting, granting and monitoring access to IndianaAIM. There are three parts to the access process: HIPAA Training, an Access Request Form and a Confidentiality Agreement. A WEB-based training course must be completed by all new employees and staff who work in the OMPP. The course has two modules: one for Privacy and one for Security. Each month there is a reconciliation completed to show that everyone working in OMPP has completed the required training in the OMPP HIPAA privacy and security policies and procedures.

The Access Request forms allow an access administrator or a manager to indicate the applications needed and to indicate the job function of the individual for whom access is being requested. A list of management personnel and access supervisors is utilized to show who within each department, agency or contracting entity has authority to submit requests for access. Access requests are cross checked with this list to authenticate the request. The access forms are scanned and saved on a secure drive. The OMPP currently retains all Access Request forms. The record of the initial access request may not exist for everyone who now has access, but the records will be sought from the contractor or a new request will be completed so that there is a record for each staff person.

The original signed Confidentiality Statements are also retained in a like manner. Every 12 months, when logging into the AIM system, the staff member is prompted to read and agree to the Confidentiality Statement before gaining access. This action is monitored with an audit report produced by the Contractor and saved on the shared drive for OMPP's review and checked against a current staff listing.

The notification to CMS of the appointment of the OMPP ADP Security Coordinator was sent March 15, 2012.

FSSA considers this finding open.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

FINDING 2005 - FSSA(503)-16, TRACKING OF CERTIFICATION & TRANSMITTAL (C&T)

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Internal Control:	Significant Deficiency -- Special Tests and Provisions - Provider Health and Safety Standards

Finding:

In order to be eligible to receive Medicaid payments, long-term care facilities must meet prescribed health and safety standards. The Indiana State Department of Health (ISDH) is responsible for the issuance of Certification & Transmittal (C&T) documents. Among other purposes, C&Ts inform the Medicaid fiscal agent whether or not facilities have met prescribed health and safety standards. EDS may receive several C&Ts for each facility in the course of a year. Not all of the C&Ts received will be for the purpose of recertification. Other than Intermediate Care Facilities for the Mentally Retarded (ICF/MR), EDS does not have a system in place to ensure that only those facilities certified by the Indiana State Department of Health as having met prescribed health and safety standards receive Medicaid payments.

There is a lack of controls in place to ensure that all providers being paid have a current and satisfactory C&T. Upon receipt, C&T documents are logged in the Document Tracking System at EDS and filed in hardcopy facility files. No information is entered into AIMS for long-term care facilities other than ICF/MR. The papers inside provider files are loose-leaf, not in any specific order, and are not indexed. There is no process in place to ensure that all required C&Ts are received and to follow-up on those that are missing. The lack of controls increases the risk of paying providers who do not have a current and satisfactory C&T.

42 CFR §442.12 states: "Provider agreement: General requirements. (a) Certification and recertification. Except as provided in paragraph (b) of this section, a Medicaid agency may not execute a provider agreement with a facility for nursing facility services nor make Medicaid payments to a facility for those services unless the Secretary or the State survey agency has certified the facility under this part to provide those services."

The Social Security Act §1919 (g)(2)(A)(iii)(I) states: "Each nursing facility shall be subject to a standard survey not later than 15 months after the date of the previous standard survey conducted . . ."

We recommended that FSSA ensure that a process is implemented to make certain that the most current C&T is in the provider files and to examine files for completeness. If a provider's file does not have a recent C&T, follow-up should be performed with ISDH. The communication process should be enhanced to ensure that C&Ts are received in a timely manner. A list of finished surveys from ISDH should be periodically obtained and compared to hardcopy provider files.

Status of Finding as of June 2012:

OMPP continues to monitor documentation from ISDH and CMS regarding the compliance of providers subject to survey. The objective of this process is to ensure that payment is not made to providers who do not meet the requirements for participation. OMPP also continues to meet the ISDH regularly to discuss concerns of either agency.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

This finding remains open pending development of a process to match Medicaid data against ISDH data.

FINDING 2005 - FSSA(503)-20, TIMELY FOLLOW-UP OF LICENSE TERMINATION

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program; State Children's Health Insurance Program (SCHIP)
CFDA Number:	93.778; 93.767
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Internal Control:	Significant Deficiency -- Special Tests and Provisions - Provider Eligibility; Allowable Costs/Cost Principles
Questioned Cost Balance:	\$192,269

Finding:

AIMS does not provide a computer field to record the license termination date of providers. For providers with a license that is no longer valid, the end date of the license is not the end date used in AIMS. The end date used in AIMS is the date that the termination letter is sent out and may be several months after the date that the license became invalid.

As the system does not provide license termination dates, identification of services performed after a provider's license became invalid is not readily determinable. Manual processes are relied upon when making the determination as to whether the provider has performed services after the date that his or her license became invalid.

In our review of the license termination process, two providers were identified who received payments for services performed after the date which the provider's license became invalid. Action had not been initiated to recover the overpayments.

The first provider's eligibility was not terminated from AIMS until more than three months had passed after receiving an emergency suspension. The provider was identified in a newspaper article which stated that the provider was under a 90 day emergency suspension for committing possible fraud against Medicaid and private insurers. The emergency suspension has since been extended an additional 90 days. We are questioning claims which were paid for services performed after the date of the provider's emergency suspension in the amount of \$2,356.14.

The second provider's eligibility was not terminated from AIMS until more than 16 months had passed after the date of the company's license expiration. The delays in terminating the eligibility of this provider in AIMS resulted in \$298,604.37 paid for claims with dates of service subsequent to the license expiration.

42 CFR §440.50 states that the services of physicians and dentists must be "(2) By or under the personal supervision of an individual licensed under State law to practice medicine or osteopathy."

45 CFR §92.22 state that: "Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type Contractors. . . ."

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Under OMB Circular A-87, a cost must meet the following general criteria to be allowable under Federal awards: be necessary and reasonable for proper and efficient performance and administration of Federal awards and be authorized or not prohibited under State or local laws or regulations.

The total paid to these providers for services claimed beyond the date of license expiration or termination of \$300,960.51 is considered a questioned cost. The federal share may be required to be repaid to the federal government with State funds.

We recommended that FSSA require that AIMS maintain the date on which a provider's license becomes invalid. FSSA should perform monitoring procedures to ensure that license changes are recorded in a timely manner. FSSA should also develop information and communication procedures to ensure timely AIMS eligibility terminations occur.

Status of Finding as of June 2012:

HP continues to follow current business process for end-dating enrollment on the date the license ends for all deactivations related to license issues.

Provider #1 has had her enrollment end date changed to match her license suspension date. Her claims history has been reviewed and payments recouped. Federal share that was subsequently drawn down was adjusted to account for the inappropriate payments made.

Provider #2 has had their enrollment end date changed to match their license expiration date. An adjustment was made to recoup payment for claims that paid after the license expired. Federal share that was subsequently drawn down was adjusted to account for the inappropriate payments made.

This finding remains open pending verification of return of the federal share of provider #2 payments.

FINDING 2005 - FSSA(503)-30, MEDICAID BANK RECONCILIATIONS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	State Children's Health Insurance Program (SCHIP), Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Internal Control:	Material Weakness -- Allowable Costs/Cost Principles

Finding:

Indiana has a contracted fiscal agent for the Medicaid and SCHIP programs, EDS Corporation. The fiscal agent operates the AIMS, adjudicates and pays claims to providers, and maintains a bank account. We reviewed the bank statements and reconciliations performed by EDS for the period March through June 2005. The reconciliations were only of the monthly transactions and were not complete reconciliations using the total general ledger balance, outstanding checks and showing reconciliation to the bank balance. As a result, while monthly transactions are shown as compared between source records and the bank, we cannot ascertain that the records in total are in balance with the bank, or what the variance would be.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

We further found that there is no process in place for FSSA to compare the state accounting transaction records maintained for the Medicaid program to the bank statements.

Reviews of bank statements were performed by FSSA budget section, but were not formally documented. In March 2006, we were informed that the EDS bank statements and reconciliations had not been reviewed since July 2005.

There are no written procedures for the process of monitoring the EDS bank and financial reporting.

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost type contractors, must be sufficient to –

- (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
- (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

"In addition to supporting documentation required for the state accounting system, some agencies maintain additional subsidiary records. These records may be so extensive as to constitute the agency's accounting system, particularly for financial reporting requirements. The agency provision of an effective accounting system would entail internal control structure elements, as well as accurate and functional forms and reports. An agency's accounting system, forms, and records must be approved by the State Board of Accounts. It should be noted that the Auditor of State system and reports issued constitutes the official record of the budget, cash receipts and disbursements. As such, the agency's own accounting system should operate congruently with the state system with reconciliations of as much information as is practicable. At all times, the agency's manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank or Auditor's balance should agree . . ." (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

We recommended to FSSA that complete bank reconciliations be performed for the account maintained by the fiscal agent. Written procedures should be developed regarding the review of the bank statements and reconciliations which include timely performance, documenting such reviews, assuring that identified errors are corrected, and comparisons to state accounting records for the Medicaid program.

Status of Finding as of June 2012:

EDS has modified and strengthened their reconciliation process. They have provided FSSA with documentation, updated at least annually, for all of their processes including the bank reconciliation process (Finance Operating Procedures Manual Volume 2, Chapter 2). This procedure outlines how the reconciliation is done and how outstanding issues are handled for each type of transaction. The reconciliation balances back to the bank balance, variances are identified and procedures followed to correct them.

HP staff worked with Accounting Operations to ensure State staff had an adequate understanding and confidence that the bank reconciliation accounted for all payments. FSSA has created detailed procedures for review of bank reconciliations by FSSA staff.

FSSA considers this finding unresolved.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

FINDING 2004 - FSSA(503)-6, DEATH VERIFICATIONS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	State Children's Insurance Program (SCHIP), Medical Assistance Program
CFDA Number:	93.767 and 93.778
Auditee Contact Person:	Adrienne Shields
Title of Contact Person	Deputy Director DFR, FSSA
Phone Number:	317-234-2373
Compliance Requirement:	Allowable Costs, Eligibility
Internal Control:	Significant Deficiency

Finding:

On a daily basis, the Family and Social Services Administration (FSSA) submits the Social Security numbers of new applicants for programs served by the local Offices of Family and Children (OFCs) to the Social Security Administration (SSA) for verification that the number is valid, has been assigned to the corresponding name, and the number/name are not in the SSA death registry. In addition, FSSA verifies data for active household members against the SSA death registry on a quarterly basis for all recipients above 13 years of age.

If SSA records indicate that a recipient has died, an alert is generated to the caseworker. The Indiana Client Eligibility System (ICES) permits caseworkers to authorize file changes once daily. Most changes can be batched prior to authorization, but death information must be authorized in two sequential steps for the recipient to be properly removed from the household and the remaining household members' eligibility to be recalculated.

If a recipient is properly removed, the recipient's case should become inactive and, therefore, not be included in the next quarter's death verification request. We requested a query of the ICES data to determine if any death matches were returned for the same recipient from one quarter to the next. A query was generated to compare results for the 4th quarter of 2004 to results for the 4th quarter of 2005. We found 133 matches statewide. Of these matches, 38 indicated some kind of benefit had been provided in 2005. Of these matches, 10 indicated a date of death prior to June 2002.

For these 10 matches, we obtained payment data for the audit period. Out of the 10 matches, 6 recipients were identified who received a combined total of more than \$200,000 in services during SFY04. We also tested a match for a date of death from 1957 and discovered that Medicaid payments had been provided through 2001.

These results are not conclusive until additional research is conducted. For example, if services were provided under a stolen identity, the sum of inappropriate payments could potentially span a longer time-frame than SFY04. Even if each instance of discrepant data can be traced to an error rather than the intentional misuse of an identity, the failure to detect and correct the discrepancies in a timely manner indicates control weaknesses over the payment function. In addition, failure to fully complete the two-step authorization required by ICES for death data affects the accuracy of eligibility determinations for remaining household members.

42 CFR 430.0 states: "Title XIX of the Social Security Act, enacted in 1965, authorizes Federal grants to States for medical assistance to low income persons who are age 65 or older, blind, disabled, or members of families with dependent children or qualified pregnant women or children." Medical assistance cannot be provided to a person who is deceased.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

We recommended that research be conducted to determine the cause of discrepant death verification data for repetitive data alerts. In addition, we requested that the ultimate disposition of each instance of discrepant data, whether correction of erroneous data, recoupment or referral to an appropriate investigative or law enforcement authority, be documented and reported to us.

We also recommended that adequate oversight be exercised to ensure timely and appropriate resolution of discrepant death data by local OFCs.

Status of Finding as of June 2012:

FSSA concurs with the audit finding and has implemented a Hybrid model to manage information processes; has designed a training plan for all caseworker staff, and instituted case review programs to ensure that cases are processed correctly. The following paragraphs detail the steps taken to ensure caseworkers follow the policies and procedures.

The implementation of the Indiana Eligibility Modernization Project (IEMP) provided an opportunity for FSSA to upgrade the processes and infrastructure that support the delivery of SNAP (Food Stamps), TANF and Medicaid services to needy Hoosiers throughout the State. The modernized hybrid solution was deployed in a phased approach and is currently implemented statewide. The purpose of the IEMP is to allow clients better and easier access to case data, multiple venues through which they can apply for benefits, and more timely eligibility determinations once applications have been submitted. Further, IEMP provides a more efficient and effective infrastructure for caseworkers throughout the State and in the Central Office in Indianapolis to receive and process client information and to make eligibility decisions. This enhanced functionality is delivered via the Family Assistance and Care through Technology Services (FACTS) system.

FACTS is a Cúram-based solution that provides workflow and task management. The workflow and tasks are created when new applications are received from clients, when redeterminations are coming due, or when clients contact the State to update their case information or to request additional information. FACTS tracks the life cycle of these case-based events to ensure that caseworkers are informed in a timely manner of pending actions so that clients can be served and cases can be maintained current and accurate.

The FACTS solution interfaces with the State's legacy eligibility system (ICES) for up-to-date case information and also shared information with other technologies to deliver a broad-based and comprehensive solution which includes Interactive Voice Recognition software supporting the Call Center, and document management and storage software that provides immediate access to electronic client and case documents.

Under the Hybrid model, the state is divided into ten regions. Each region has a Regional Manager responsible for the work processed in the region, a regional change center for the processing of reported changes, and an office in each county. Staff processing cases are either state staff or contracted staff. Applications and reported changes go into a centralized document center, electronic copies of hardcopy documents are attached to existing cases, and FACTS generates tasks electronically to a regional eligibility specialist (ES) (located either in a county office or in the regional change center) for processing. Once the ES has completed the required action, the case is sent to a state eligibility consultant (SEC) who reviews the case for correctness and either authorizes the case or sends the case back to the ES for corrections. ESs are contracted staff and as such may not approve or deny a client's benefits. SECs are state employees.

In addition to infrastructure built into the Hybrid model to track caseworker actions, DFR has established several case review programs to monitor the timeliness and correctness of the eligibility process. DFR has contracted with First Data to assist in the contract oversight. As part of First Data's contract, they pull a random sample of one hundred cases from each program (TANF, SNAP, and Medicaid) each month to

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

review for completeness and correctness. Any errors are reported to local offices for corrections. Additionally, ACS, our contractor who deals with case processing, has its own quality assurance program and reviews two cases per worker per week for correctness. ACS uses the results of those case reviews in developing weekly policy quizzes.

In conjunction with the Hybrid model, FSSA has enhanced its training plan. ACS trains all eligibility staff (contracted or state) and develops all training materials. DFR reviews and approves all training materials. Additionally, DFR has implemented biweekly policy quizzes of all casework staff (state and contracted) to review the effectiveness of all trainings provided and to ensure the policy and procedure knowledge of all staff. Individuals failing the policy quizzes are referred for remedial training.

The procedures and processes established under the Hybrid model will ensure that caseworkers follow the policies and procedures established under policy and provide oversight to case processing to ensure the timely processing of discrepant death notification information.

FSSA considers this finding unresolved.

FINDING 2003 - FSSA(503)-16, ONGOING VERIFICATION OF PROVIDER MEDICAL LICENSE

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Internal Control:	Significant Deficiency -- Special Tests and Provisions - Provider Eligibility

Finding:

FSSA's Medicaid Program contracts with an outside contractor, EDS, for determining provider eligibility. During our audit of FSSA's Medicaid Program, we found that the current status of provider medical licenses was not verified by EDS on a consistent basis. The Indiana Health Professions Bureau (IHPB) maintains a centralized database of health profession licenses. IHPB transmits to EDS on a monthly basis an electronic list of active licenses. EDS used this file to verify that new Medicaid providers applying for enrollment were licensed. However, EDS did not use this file to verify that the licenses of active providers were current. In one instance, we discovered a provider that remained actively enrolled whose license had been revoked more than two years previously. Upon inquiry, we found that EDS performed a limited verification of license revocations using manual procedures. However, these manual procedures were insufficient to assure that providers without a current license would be determined ineligible on a consistent basis. This is a control weakness.

42 CFR 440 Subpart A includes definitions of the various medical services eligible for reimbursement under Medicaid. 42 CFR 440.50 defines physicians' services as "services furnished by a physician . . . by or under the personal supervision of an individual licensed under State law to practice medicine or osteopathy."

We recommended that FSSA implement procedures to ensure that providers whose medical licenses are not current do not remain eligible for participation in Medicaid.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Status of Finding as of June 2012:

HP has been working all six reports generated from IPLA data each month for several months now. PRV-0412 and PRV-0415 still do not have any data to review because the fields are not in use. The size of the PRV-0411 report has been reduced to a workable size by eliminating information that is not relevant to enrollment and the correction of keying errors. OMPP monitors the reports and HP activity monthly.

This finding remains open pending refinement of the documentation process of actions taken on enrollments as a result of the IPLA data.

FINDING 2000 - DCS(502)-1, LACK OF AND IMPROPER SUPPORTING DOCUMENTATION

Federal Agency:	U.S. Department of Health and Human Services
Federal Programs:	Adoption Assistance Program
CFDA Numbers:	93.659
Auditee Contact Person:	Rick Peterson
Title of Contact Person:	Assistant Deputy Director, CEU
Phone Number:	317-234-6910
Compliance Requirement:	Eligibility
Internal Control:	Significant Deficiency

Finding:

45 CFR 1356.40 lists requirements that a state must meet in order to participate in the Adoption Assistance Program. FSSA has in its Child Welfare Manual detailed instructions that should be followed so that the agency will be in compliance with these requirements.

Paragraph 807 of the Manual requires form SF2973 (Application for Adoption Assistance) to be completed by the adoptive parent(s), and signed by the Director of the County Office of Family and Children (OFC), for each child prior to the final decree of adoption. However, in three (3) of the twenty-five (25) cases tested this form was executed after the final decree of adoption, and in two (2) cases the form was not found, for a total of 20% noncompliance.

Paragraph 808 of the Manual requires form SF2976 (Adoption Assistance: Child Certification) to be completed by the Director of the OFC for each child prior to the final decree of adoption. However, in four (4) of the twenty-five (25) cases tested this form was executed after the final decree of adoption, and in two (2) cases the form was not found, for a total of 24% noncompliance.

Paragraph 809 of the Manual requires form SF2974 (Adoption Assistance Agreement) to be completed by the adoptive parent(s) and signed by the Director of the OFC prior to the final decree of adoption. However, in four (4) of the twenty-five (25) cases tested this form was executed after the final decree of adoption for a 16% non-compliance. Also, paragraph 814 of the Manual requires this form to be renewed biennially and whenever there is a change in the amount of payment. However, in four (4) of the twenty-five (25) cases tested the current form was not found for a 16% noncompliance.

Paragraph 816.2 of the Manual requires that copies of forms SF2973, SF2974 and SF5374 be submitted to the Central Office Financial Management. From there they are routed to the Central Eligibility Unit for filing. The method used for filing documentation sent in by the OFC is by date received. In retrieving any case record it becomes impracticable to determine the date of receipt and, therefore, to be able to locate any particular record. In our testing for documentation controls we were not able to locate copies of documentation from the test cases that were to have been submitted to the Central Office by the OFC because of the filing method being used.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

We recommended that FSSA complete and process forms in compliance with the Child Welfare Manual and maintain proper documentation to support the Adoption Assistance Program. We also recommended that documentation be filed in such a way that allows for an adequate audit trail.

Status of Finding as of June 2012:

DCS continues to consider this finding open. The DCS Central Eligibility Unit (CEU) now initiates new adoption subsidy payments in DCS' KidTraks financial system upon finalization of adoptions. CEU ensures that the subsidy agreement does not reflect anything more than the standard foster care per diem. While DCS currently considers this finding open for cases initiated prior to January 2009, DCS requests future consideration of complete closure as more of the caseload is becoming comprised of cases opened after January of 2009.

FINDING 2000 - DCS(502)-2, OVERPAYMENT OF ADOPTION ASSISTANCE SUBSIDIES

Federal Agency:	U.S. Department of Health and Human Services
Federal Programs:	Adoption Assistance Program
CFDA Numbers:	93.659
Auditee Contact Person:	Rick Peterson
Title of Contact Person:	Assistant Deputy Director, CEU
Phone Number:	317-234-6910
Internal Control:	Significant Deficiency -- Activities Allowed or Unallowed

Finding:

42 USC 673(a)(3) requires that adoption assistance subsidy payments not exceed the foster care maintenance payment. As stipulated in paragraph 810.3 of FSSA's Child Welfare Manual, FSSA's policy on the limitation on payments under the Adoption Assistance Program (AAP) is 75% of the county's rate for foster care per diem. Any amount paid by the counties over this limitation is to be borne by the county.

We found that two (2) of the twenty-five (25) payments tested were in excess of the 75% allowable amount. One, a case in Jennings County, was overpaid by \$248.02 during the month tested, and another, a case in Vigo County, was overpaid by \$142.97. Neither of these overpayments exceeded 100% of the foster care maintenance payment. We expanded our testing of payments in these two counties. In Jennings County we found the same amount of overpayment for the same child for the additional month tested. In Vigo County we found a different child was overpaid \$775.07 for the additional month tested. This overpayment was a violation of both the State 75% policy and the 100% Federal requirement. The allowable foster care maintenance payment at 100% was \$571.91 and so the overpayment exceeded the Federal threshold by \$203.16.

Through inquiry we found that the Central Office did not review for payments in excess of limitation either on a systematic or sample basis. Further, we found that while reviews are completed by the agency's three state-wide consultants, these reviews are completed on a special case basis rather than systematically.

We recommended that the payments from the AAP not exceed limitations. We also recommended that a system of review to detect payments in excess of limitations be implemented.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – UNRESOLVED
(Continued)

Status of Finding as of June 2012:

DCS continues to consider this finding open. The DCS Central Eligibility Unit (CEU) now initiates new adoption subsidy payments in DCS' KidTraks financial system upon finalization of adoptions. CEU ensures that the subsidy agreement does not reflect anything more than the standard foster care per diem. While DCS currently considers this finding open for cases initiated prior to January 2009, DCS requests future consideration of complete closure as more of the caseload is becoming comprised of cases opened after January of 2009.

**STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED**

FINDING 2011 - CJI(032)-1, UNALLOWABLE COSTS

Federal Agency:	U.S. Department of Justice
Federal Program:	Edward Byrne Memorial Justice Assistance Grant
CFDA Number:	16.738, 16.803
Auditee Contact Person:	Mary Allen
Title of Contact Person	Deputy Director
Phone Number:	317-232-1229
Compliance Requirement:	Allowable Costs
Internal Control:	Significant Deficiency

Finding:

The Criminal Justice Institute (CJI) charged costs from another grant to the Byrne JAG cluster program. This is considered a significant deficiency in internal controls.

The CJI created one \$120,000.00 purchase order to be applied equally to two separate grants, one of which was the Byrne JAG cluster. For the period of July 1, 2010 to June 30, 2011, costs of \$92,661.06 were recorded in the state's financial system under the applicable Byrne JAG cluster grant award year and \$27,104.42 drawn down from Byrne JAG federal funds. As the costs were to be allocated equally, only \$13,552.21 in allowable costs should have been drawn from the Byrne JAG cluster. This results in questioned costs of \$13,552.21.

Although CJI outsourced its finance division functions to the State Budget Agency's internal service fund effective March 26, 2010, CJI is responsible for monitoring the contractor's work to ensure its federal funds are handled in accordance with all federal and state laws and related guidelines.

2 CFR 225 Appendix A, C.1. states in part: "To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of 2 CFR part 225.
- c. Be authorized or not prohibited under State or local laws or regulations.
- d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit"....

We recommended that CJI implement internal control procedures to ensure that allowable costs are properly recorded in the appropriate grant project.

Status of Finding as of June 2012:

This finding is resolved. A centralized lead accountant is responsible for ensuring that the cost allocation for federal grants is done correctly. This process includes working with the program manager to ensure purchase orders, encumbrances, and accounts payable documents are processed correctly.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

The division director and/or program manager will post each expenditure in the financial history and will reconcile to PeopleSoft on a monthly basis to ensure that allowable costs are properly recorded in the appropriate grant project.

FINDING 2011 - CJI(032)-2, SUBRECIPIENT MONITORING

Federal Agency:	U.S. Department of Justice
Federal Program:	Edward Byrne Memorial Justice Assistance Grant
CFDA Number:	16.738, 16.803
Auditee Contact Person:	Mary Allen
Title of Contact Person:	Deputy Director
Phone Number:	317-232-1229
Compliance Requirement:	Subrecipient Monitoring
Internal Control:	Material Weakness

Finding:

The Criminal Justice Institute (CJI) did not adequately monitor its subrecipients for compliance with program requirements or review subrecipient A-133 reports. This is considered a material weakness in internal controls.

The CJI award notification letters sent to subrecipients indicated that site visits would be performed in the second quarter. No documentation was provided to support that subrecipient site visits were performed or that subrecipient A-133 audit reports were obtained and reviewed for possible program-related findings and follow up as needed.

Circular A-133, Subpart D, §____.400(d) states in part:

"A pass-through entity shall perform the following for the Federal awards it makes: . . .

- (3) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- (4) Ensure that subrecipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year.
- (5) Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action. . . ."

We recommended that the CJI implement internal control procedures to ensure that subrecipients are adequately monitored and that subrecipient A-133 audit reports are reviewed for related program findings and follow up.

Status of Finding as of June 2012:

This finding is resolved. Each division within ICJI is now required to complete a monitoring schedule for grantees. Programs that are high risk are to receive a site visit each year, those that are medium risk are required to receive a desk review each year and those that are low risk are required to receive a desk review within the federal award period. Please see attached ICJI Monitoring Guide and monitoring form.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

FINDING 2011 - CJI(032)-4, SUSPENSION AND DEBARMENT

Federal Agency:	U.S. Department of Justice
Federal Program:	Edward Byrne Memorial Justice Assistance Grant
CFDA Number:	16.738, 16.803
Auditee Contact Person:	Mary Allen
Title of Contact Person:	Deputy Director
Phone Number:	317-232-1229
Compliance Requirement:	Procurement, Suspension and Debarment
Internal Control:	Significant Deficiency

Finding:

The Criminal Justice Institute (CJI) did not verify whether subrecipients had been suspended or debarred. This is considered a significant deficiency in internal controls.

The CJI did not provide evidence that subrecipients were screened on the federal Excluded Parties List System (EPLS), assurance letters signed by the subrecipients did not contain a suspension and debarment language inclusive of all subrecipients, and subrecipient grant agreements did not contain a suspension and debarment clause.

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking the EPLS; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

We recommended that the CJI implement internal control procedures to verify that subrecipients are not suspended or debarred using one of the required methods.

Status of Finding as of June 2012:

This finding is resolved. It is true that the subrecipient grant agreements did not have a debarment and suspension clause. The grant agreements in use were the State boilerplate taken from the DOA/OAG Contract Manual (July 2011). The boilerplate also didn't contain a debarment and suspension clause. This fact was noted by the Auditor during her review and she stated that she had notified the DOA's Chief Counsel, Anthony Green, of the deficiency. Immediately after this discovery, all CJI grant agreements that did not already have form approval were updated to include the debarment and suspension language. All current grant agreements now have the debarment and suspension language. It should be noted that the professional services contracts already had the debarment and suspension language in them.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

FINDING 2011 - DCS(502)-1, SF-425 QUARTERLY REPORTS

Federal Agency:	Department of Health and Human Services
Federal Programs:	Title IV-D Child Support Enforcement; Title IV-E Adoption Assistance
CFDA Numbers:	93.563; 93.659
Auditee Contact Person:	Donna Sobecki
Title of Contact Person:	Assistant Deputy Director of Cash Management, DCS
Phone Number:	317-234-5686
Compliance Requirement:	Reporting
Internal Control:	Significant Deficiency

Finding:

DCS did not properly prepare the SF-425 quarterly reports for the Child Support and Adoption Assistance programs. Adequate controls were not followed to verify that expenses in the accounting records were recorded properly on the SF-425 reports prior to being reported to the federal government. This is a significant control deficiency.

45 CFR 92.20(b) states: "The financial management systems of other grantees and subgrantees must meet the following standards: - (1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant."

We recommended that DCS implement adequate controls to verify that the amounts recorded on the SF-425 quarterly reports are accurate prior to being reported to the federal government.

Status of Finding as of June 2012:

DCS recommends this finding for closure. DCS has put in place a regiment of generating expense data from the Encompass Financial system to isolate and report spending of the SF-425 quarterly reports. This data is analyzed against queries used by those responsible for providing data which supports draws against Federal Grants, thus further validating the accuracy and eligibility of expenses reported on the Quarterly 425 Reports. Copies of the relative spreadsheets used and written documentation of the process being used has been supplied to SBoA audit staff.

FINDING 2011 - DCS(502)-2, SWCAP - ACCOUNTING ERRORS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Adoption Assistance, Child Support
CFDA Number:	93.659, 93.563
Auditee Contact Person:	Robin Degner
Title of Contact Person:	Controller, DCS
Phone Number:	317-234-5079
Compliance Requirement:	Allowable Cost/Cost Principles
Internal Control:	Significant Deficiency

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Finding:

The Department of Child Services (DCS) is responsible for correctly accounting for their portion of the Statewide Cost Allocation Plan (SWCAP) each fiscal year. The agency did not correctly post or transfer their SWCAP cost for State Fiscal Years 2010 and 2011. SWCAP recoveries totaling \$1,835,178.55 for SFY11 and \$2,655,094.29 for SFY10 were not posted and recorded correctly but were retained in DCS funds rather than being transferred to Budget Agency funds. Consequently, SWCAP revenues recovered for the SFY 2010 and FY2011 were understated. Further, DCS did not detect these errors at the end of the fiscal year until we brought it to their attention. This is a significant control deficiency.

45 CFR 92.40 (a) states that: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

"For this process to repay the general fund for SWCAP expenses, debit (+) funds to be charged using account 759900 and credit (-) Fund 10520, Account 749900, Program 10000, Department 051000. When federal revenue is drawn to reimburse these costs, credit Account 446000." (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Federal Financial Assistance)

We recommended that DCS establish adequate internal control procedures to ensure that SWCAP bills are correctly accounted for and that errors are detected within a reasonable time.

Status of Finding as of June 2012:

DCS recommends this finding for closure. DCS has elevated the action of executing and reviewing the Annual SWCAP billings and Journal Entry to the Agency Controller to establish an auditable and repeatable process for ensuring annual payment of Federal portions of the SWCAP is made to OMB. Outstanding years noted in this finding have been allocated and paid to the State's General Fund in accordance to the State Administrative codes. Encompass General Ledger transactions # 0002993454, 000222296658, and 0002966615 were posted to the State's General Ledger prior to the Fiscal Year End close of the SFY 2012 Budget Period.

FINDING 2011 - DOE(700)-1, CASH MANAGEMENT ADVANCES

Federal Agency:	U.S. Department of Education
Federal Program:	Improving Teacher Quality State Grants
CFDA Number:	84.367
Auditee Contact Person:	Kent Hatcher
Title of Contact Person:	Chief Financial Officer, DOE
Phone Number:	317-234-6792
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

Finding:

The Department of Education (DOE) allowed up to two weeks of anticipated expenses for the Improving Teacher Quality State Grant to be included in bi-weekly reimbursement requests submitted by the subgrantees. Reimbursing anticipated expenses is not consistent with the reimbursable funding basis and results from a significant deficiency in internal control.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

34 CFR 80.37(4) states that States shall: "Conform any advances of grant funds to subgrantees substantially to the same standards of timing and amount that apply to cash advances by Federal agencies."

31 CFR 205.11(a) states: "A State and a Federal Program Agency must minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for Federal assistance program purposes, whether the transfer occurs before or after the payout of funds. (b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs."

31 CFR 205.12(b)(4) states: "Cash advance (pre-issuance or post-issuance) funding means that a Federal Program Agency transfers the actual amount of Federal funds to a State that will be paid out by the State, in a lump sum, not more than three business days prior to the day the State issues checks or initiates EFT payments."

31 CFR 205.12(b)(5) states: "Reimbursable funding means that a Federal Program Agency transfers Federal funds to a State after that State has already paid out the funds for Federal Assistance program purposes."

We recommended that DOE implement processes and procedures to ensure compliance with applicable cash management requirements.

Status of Finding as of June 2012:

On July 29, 2011, the IDOE sent a memo to subrecipients informing them that beginning immediately all reimbursement forms must only be for actual expenses and cannot include anticipated expenses. A copy of the memo was provided to the SBoA.

On June 29, 2012, the Office of School Finance held its annual Budget Workshop via WebEX. The agenda included reminders of reimbursement requests of federal funds. The SBoA was provided a copy of the agenda and PowerPoint presentation.

IDOE considers this finding resolved for fiscal year 2012.

FINDING 2011 - DOE(700)-2, MONITORING SUBRECIPIENT A-133 REPORTS

Federal Agency:	U.S. Department of Education
Federal Program:	Special Education Cluster (IDEA), Title 1, Part A Cluster, Improving Teacher Quality State Grants
CFDA Number:	84.027, 84.173, 84.391, 84.392, 84.010, 84.389, 84.367
Auditee Contact Person:	Kent Hatcher
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-234-6792
Compliance Requirement:	Subrecipient Monitoring
Internal Control:	Significant Deficiency

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Finding:

The Department of Education (DOE) did not adequately monitor the subrecipient A-133 reports for the Special Education (IDEA) Cluster, Title 1, Part A Cluster, and Improving Teacher Quality State Grants. Testing of the fiscal division's monitoring procedures revealed ineffective controls. Although DOE electronically receives A-133 reports of local educational agencies from the State Board of Accounts, DOE staff were unable to accurately identify subrecipient reports containing findings or show documentation that proper follow up was performed. This is considered a significant deficiency in internal controls.

OMB Circular A-133 (SS___.400(d) states in part: "Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes: (4) Ensure that subrecipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in Federal Awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year. (5) Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action."

We recommended that DOE implement effective monitoring procedures for compliance with monitoring of all subrecipient A-133 reports and follow up on subrecipient report findings.

Status of Finding as of June 2012:

Beginning July 2011, IDOE implemented a tracking process for the receipt of A-133 reports from the SBoA. The tracking identifies: 1) the federal program for which findings were identified for a subrecipient; 2) date and controller audit findings were sent to; and 3) date and program staff audit findings were sent to. All A-133 audits are saved as a PDF on a shared drive for IDOE Finance staff to access if necessary. IDOE demonstrated the new tracking process to the SBoA.

IDOE Special Ed, Title 1 and Title II-A (Improving Teacher Quality) program staff also implemented new processes for follow-up of subrecipients that had findings in the A-133 audits.

IDOE considers this finding resolved for fiscal year 2012.

FINDING 2011 - DOT(800)-1, REPORTING

Federal Agency:	U.S. Department of Transportation
Federal Program:	Transportation Investment Generating Economic Recovery (TIGER) 20.932
Audited Contact Person:	Dan Brassard
Title of Contact Person:	Chief Financial Officer, DOT
Phone Number:	317-232-1472
Compliance Requirement:	Reporting
Internal Control:	Significant Deficiency

Finding:

The Indiana Department of Transportation (INDOT) did not prepare and submit to the U.S. Department of Transportation the required SF-425 Federal Financial Reports for the quarter and year ended June 30, 2011, for the Transportation Investment Generating Economic Recovery (TIGER) grant. The quarterly report was originally due on July 20, 2011, but was waived by the Federal Highway Administration (FHWA) until August 5, 2011. The year-end report was due on August 15, 2011.

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(Continued)

Due dates for these reports were communicated to INDOT on July 21, 2011, from FHWA along with instructions and guidance for completing the reports timely.

We recommended that INDOT prepare and submit all required reports to FHWA timely as required.

Status of Finding as of November 15, 2012:

1. INDOT submitted timely the required report for INDOT's largest CFDA 20.205 which encompasses 95% of the ARRA funds INDOT received for FY11. However, INDOT did not submit its first Transportation Investment Generating Economic Recovery (TIGER) report until September 2011.
2. All quarterly reports since September 2011 for the Transportation Investment Generating Economic Recovery (TIGER) grant have been submitted and have been forwarded to the State Board Auditor.
3. INDOT does submit the following plan to address the subject finding to resolve and avoid future findings on the issue:
 - a. The report will be prepared, upon notice, by the Project Finance Federal Budget Analyst and forwarded to the MPO/LPA Grant Program Coordinator who will submit the report to FHWA. The MPO/LPA Grant Program Coordinator will send FHWA confirmation of receipt to the Project Finance Federal Budget Analyst. The Project Finance Manager and LPA Program Grant Director will ensure that the report is submitted timely and subsequent FHWA receipts are maintained.
 - b. INDOT is prepared a month close report which will list required external reports that are required to be submitted to INDOT's partners. This report will be added to this calendar to ensure that all appropriate staff are aware of the required submission to FHWA. The Fiscal Analysis & Reporting Manager will complete and manage the monthly close calendar.

The Finding is considered resolved.

FINDING 2011 - DWD(510)-1, WIA CASH MANAGEMENT CONTROLS

Federal Agency:	U.S. Department of Labor
Federal Program:	Workforce Investment Act Cluster
CFDA Number:	17.258, 17.259, 17.278
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer, DWD
Phone Number:	317-232-7675
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

Finding:

During our audit of the Workforce Investment Act Cluster (WIA) of the Indiana Department of Workforce Development (DWD) we found that DWD drew down federal funds in advance for the WIA funds. This occurred because DWD Management is not following established internal control procedures to ensure that federal funds are not drawn down in advance, as required by federal regulation. This significant control deficiency occurred due to lack of effective communication between management and staff over federal draws, resulting in DWD maintaining the federal funds for excessive days.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

20CFR 437.20 (a) states in part: "A state must expend and account for grant funds in accordance with State laws and procedure for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees must be sufficient . . ."

31 CFR 205.11 (a) states in part: "A state and Federal Program Agency must minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for Federal assistance program purposes, whether the transfer occurs before or after the payout of funds. (b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs.

31 CFR 205.12(b)(4) states: "Cash advance (pre-issuance or post-issuance) funding means that a Federal Program Agency transfers the actual amount of Federal funds to a State that will be paid out by the State, in a lump sum, not more than ____ business days prior to the day the State issues checks or initiates EFT payments."

We recommended that DWD follow agency written procedures over Cash Management to ensure that WIA funds are not drawn down in advance.

Status of Finding as of June 2012:

As addressed in the original response, the finding was the result of an excessive draw in response to a threatened federal shutdown of in the federal government and DWD's desire to be able to sustain operations that provide crucial services to the citizens of Indiana.

However, the finding identified where the Department of Workforce Development needed to be more aware of abnormal occurrences in our cash draw procedures and address how to handle these potential anomalies. Due to this finding, DWD reviewed and modified procedures in February 2012 addressing the specific issues identified by the auditor.

These modifications have been followed since that time and have resulted in special cash request being requested mid-month to assist in reducing the potential time lag of waiting for the normal monthly cash analysis.

Even though DWD considers this finding resolved, we are continually striving to improve in this area.

FINDING 2011 - DWD(510)-2, UI ELIGIBILITY - WORK SEARCH REQUIREMENT

Federal Agency:	U.S. Department of Labor
Federal Program:	Unemployment Insurance
CFDA Number:	17.225
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer, DWD
Phone Number:	317-232-7675
Compliance Requirement:	Eligibility
Internal Control:	Significant Deficiency

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(Continued)

Finding:

The structure of Federal-State UI Partnership assigns to the State the responsibility to determine claimant eligibility and disqualification provisions. The eligibility policy of the Indiana Department of Workforce Development in effect during State fiscal year 2011 required claimants, unless a work search waiver has been approved, to submit at least one application and search for two additional positions each week. The three work searches were to be documented in the online claim system, Uplink. In October 2011 the requirement to submit an application was removed; however, the work search requirements remained.

Follow up to determine compliance with DWD eligibility and disqualification policy is inadequate. Testing processes in place during FY11 and currently do not adequately review and enforce the work search standard, thus increasing the risk of improper benefit payments. Additional details regarding DWD's Uplink system and testing processes have been communicated to DWD in a separate management letter dated March 7, 2012.

20CFR604 5(3)(h) states: "Work search. The requirement that an individual be available for work does not require an active work search on the part of the individual. States may, however, require an individual to be actively seeking work to be considered available for work, or States may impose a separate requirement that the individual must actively seek work."

The March 2011 A-133 Federal Compliance Supplement states in part: "State responsibilities include: (4) determining claimant eligibility and disqualification provisions; . . ."

Indiana Statute, IC 22-4-14-3(b)(3) states in part: "An unemployed individual shall be eligible to receive benefits with respect to any week only if the individual: is found by the department to be making an effort to secure full-time work." IC 22-4-14-2(a)(2) states in part: "An unemployed individual is eligible to receive benefits with respect to any week only if the individual has subsequently reported with the frequency and in the manner, either in person or in writing, that the department by rule adopts."

DWD Policy 2008-44, Revised March 2, 2010, states in part: "A claimant must make an effort to secure full-time work during each week the claimant files a weekly claim for UI benefits. A claimant's weekly search for work must include the submission of at least one application and a search for two additional positions during every week in which the claimant files a weekly claim for UI benefits. Claimants may submit applications for jobs in person, by mail, facsimile, or email, or online through an internet website, as requested by the employer. The two additional searches may be done online, by telephone, or in person." The policy further states: "A claimant must report the claimant's effort to secure full-time work to DWD on a weekly basis. A claimant reports his or her effort to secure full-time work by completing the information requested on the claimant's weekly, online claim form, available through DWD's Uplink claimant self-serve system."

DWD Policy 2011-04, dated October 7, 2011, states in part: "A claimant's weekly search for work must include a search for three positions during every week in which the claimant files a weekly claim for UI benefits. The searches may be done online, by telephone, or in person." The policy further states: "A claimant must report the claimant's effort to secure full-time work to DWD on a weekly basis. A claimant reports his or her effort to secure full-time work by completing the information requested on the claimant's weekly, online claim form, available through DWD's Uplink claimant self-service system."

We recommended that DWD's eligibility testing processes be increased to reduce the risk of improper payments.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Status of Finding as of June 2012:

This audit was being conducted pursuant to OMB Circular A-133 regarding CFDA Number 17.225 which established guidelines for an audit of Unemployment Insurance (UI) benefit payment operations. Due to the complexity of the UI benefit payment operations, OMB Circular A-133 recommends that the objective of the audit should be to verify that a State's BAM program operates in accordance with Federal Requirements to assess the accuracy of UI benefit payments and denied claims. That BAM unit is subject to audit by the U.S. Department of Labor (DOL) and peer review. The most recent independent review of our BAM unit in October 2011 provided no significant findings or concerns.

DWD has worked closely with the U.S. DOL to resolve issues surrounding improper benefit payments. With the cooperation and guidance from DOL, DWD established a "UI Integrity Task Force." The solution to the work search issue proposed by the task force was to issue a new policy regarding the handling of work search issues. That policy was DWD Policy 2011-04, dated October 7, 2011, and has been fully implemented.

DWD viewed this issue as closed on our response to the initial finding.

FINDING 2011 - DWD(510)-3. CASH MANAGEMENT INTERNAL CONTROLS

Federal Agency:	U.S. Department of Labor
Federal Program:	Unemployment Insurance
CFDA Number:	17.225
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer, DWD
Phone Number:	317-232-7675
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

Finding:

The Department of Workforce Development (DWD) does not have adequate internal control procedures to ensure that federal funds are not drawn down in advance, partially due to ineffective communication between management and staff. During State fiscal year 2011, DWD held federal funds for excessive days beyond the allowable time as dictated by the federal regulations, a significant control deficiency.

Significant errors existed in the interest calculations reported on DWD's Cash Management Improvement Act Annual Report. DWD is required to calculate interest liabilities using the average daily cash balance of Federal funds held by the State. The spreadsheets used to determine daily cash balances for the Federal Benefit, State Benefit and UI Administration draws had errors in draw dates, amounts, and cell formulas resulting in unreliable interest calculations. The interest calculation for the UI Federal Benefit draws was understated by \$2,202 in the report submitted in fiscal year 2011, and due to undetected formula errors compounding over two years, understated by \$21,355 in the report submitted in fiscal year 2012.

In addition, the current CMIA agreement has not been updated to reflect current funding techniques for UI Administration draws.

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(Continued)

The Cash Management Improvement Act Agreement between the State of Indiana and the Secretary of the Treasury, United States Department of the Treasury for the period July 1, 2010 to June 30, 2011, Section 8.3.1, states in part: "The State's liability for interest on funds withdrawn from the FECA (Federal Employees Compensation Account) and the EUCA (Extended Unemployment Compensation Account), and any other benefit accounts of Federal funds in the UTF from which the State draws funds, shall be the average daily cash balance of Federal funds multiplied by the annualized rate equal to the average equivalent yields of 13-week Treasury bills auctioned during the State's fiscal year."

31 CFR 205.11(a) states: "A State and a Federal Program Agency must minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for Federal assistance program purposes, whether the transfer occurs before or after the payout of funds. (b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs."

31 CFR 205.12(b)(1) states: "Zero balance accounting means that a Federal Program Agency transfers the actual amount of Federal funds to a State that are paid out by the State each day."

31 CFR 205.7(c) states in part: "... a State must amend a Treasury-State agreement as needed to change or clarify its language when the terms of the existing agreement are either no longer correct or no longer applicable. A State must notify us in writing within 30 days of the time the State becomes aware of a change, describing the Federal assistance program change."

31 CFR 205.19(d) states in part: "... a Treasury-State agreement must include the method a State uses to calculate and document interest liabilities."

We recommended that DWD develop and follow effective written procedures over Cash Management to ensure that UI funds are not drawn down in advance and to ensure interest liabilities are accurately reported. We further recommended that DWD update the CMIA agreement to reflect current funding techniques.

Status of Finding as of June 2012:

This issue addressed two areas of concern. The first area of concern was DWD having excess cash on hand. As addressed in the original response, the finding was the result of an excessive draw in response to a threatened federal shutdown of in the federal government and DWD's desire to be able to sustain operations that provide crucial services to the citizens of Indiana.

However, the finding identified where the Department of Workforce Development needed to be more aware of abnormal occurrences in our cash draw procedures and address how to handle these potential anomalies. Due to this finding, DWD reviewed and modified procedures in February 2012 addressing the specific issues identified by the auditor.

These modifications have been followed since that time and have resulted in special cash request being requested mid-month to assist in reducing the potential time lag of waiting for the normal monthly cash analysis.

The second area of concern was in our CMIA reporting. In response to the concerns in our CMIA reporting, DWD modified our procedures to change the date that we acknowledge cash receipts from the date that they are recognized in PeopleSoft, the State's official book of record, to the date the PMS system, the federal draw down system shows the cash being wired. Additionally, as we stated in our initial response, we agree that there was a formula error in the worksheets we appreciate the error being brought to our attention. The correction to the formula was made during the audit and we reviewed and verified that the formulas used in our calculations were correct on the most recent report.

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(Continued)

In response to the issue of the incorrect verbiage in the State's CMIA agreement with the U.S. Treasury, we corresponded via e-Mail with the state's SBA office to ensure that this was corrected in the July 2012 – June 2013 agreement. SBA was unable to make the change in the old agreement.

Even though DWD considers this finding resolved, we are continually striving to improve in this area.

FINDING 2011 - FSSA(497)-1, VOCATIONAL REHABILITATION, ACTIVITIES ALLOWED OR UNALLOWED

Federal Agency:	U.S. Department of Education
Federal Program:	Vocational Rehabilitation (VR)
CFDA Numbers:	84.126; 84.390
Auditee Contact Person:	Nancy Zemaitis
Title of Contact Person:	Director, FSSA Bureau of Rehabilitation Services
Phone Number:	317-234-4475
Compliance Requirement:	Activities Allowed or Unallowed
Internal Control:	Significant Deficiency

Finding:

The Indiana Family and Social Services Administration Division of Disability and Rehabilitative Services revised its policies and procedures over the approvals of claims and Individual Plans for Employment (IPE), effective March 2011 and April 2011, respectively. The revised policies and procedures provide that only the VR Counselor's signature is required for IPEs and claims of less than \$10,000. Exceptions to this are in cases where the counselor is new or at the discretion of the supervisor, the supervisor must also sign these documents. Prior to the implementation of these policies and procedures, the Area Supervisor's signature was also required for both document types. We also noted that the authorizations of costs require only the VR Counselor's signature unless the Counselor is new or if specific edit limits are exceeded.

Based on the State's accounting records, for the audit period, 88% of the total dollars of VR claims fell below the \$10,000 threshold. While the revised policies and procedures do provide that an Area Supervisor's signature is required for 1 out of every 10 IPEs and 1 out of 50 claims and certain edit limits are included, a high percentage of program expenditures are apparently authorized and approved by only one person.

Even though analytical procedures at the counselor level by area supervisors and region managers are performed, these after payment procedures are reactive rather than proactive and are not an acceptable substitute for segregation of duties prior to payment. This is a significant control deficiency.

This lack of segregation of duties could lead to unauthorized expenses and misappropriation of federal and state funds.

34 CFR §18.20 states: "(a) A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its grantees and cost-type contractors, must be sufficient to . . . (2) the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

We recommended that FSSA-DDRS establish and implement procedures to ensure that duties are adequately segregated between the authorizations and reviews of costs and that VR funds trace to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

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(Continued)

Status of Finding as of June 2012:

All proposed actions have been fully implemented and BRS considers the finding to be resolved.

FINDING 2011 - FSSA(500)-2, SPECIAL TESTS AND PROVISIONS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Child Care Development Fund (CCDF) Cluster
CFDA Number:	93.575, 93.596, and 93.713
Auditee Contact Person:	Krishna Heyward
Title of Contact Person:	Controller, FSSA
Phone Number:	317-233-1925
Compliance Requirement:	Special Tests and Provisions, Requirement 3
Internal Control:	Significant Deficiency

Finding:

The Indiana Family Social Service Administration (FSSA) did not separately identify to each subrecipient or document at the time of the sub award and disbursement of funds, the Federal award, name, CFDA number, and the amount of ARRA funds in the grant agreements with the subrecipients. This is a significant control deficiency.

FSSA did not provide documentation for audit that indicated the federal award and CFDA numbers were included in the contracted grant agreements when the sub grants were awarded or at the time of disbursement of funds. On June 23, 2010, state guidance was issued on how to inform American Recovery and Reinvested Act (ARRA) subrecipients of the federal award and CFDA numbers at the time of each disbursement.

2 CFR 176.210(c) states: "Recipients agree to separately identify to each subrecipient and document at the time of subaward and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of Recovery Act funds."

OMB Circular A-133 Subpart D .400 (d)(1) states in part: "Pass-through entity responsibilities. A pass-through entity shall perform the following for the Federal awards it makes: Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, if the award is R&D, and name of Federal agency . . ."

We recommended that FSSA separately identify to each subrecipient and document at the time of the subaward and disbursement of funds, the Federal award number, CFDA title and number, award year, and the amount of ARRA funds. Such communication should be done at the time of award with the grant agreement or award notification letter and at the time of disbursement through the State's ENCOMMPASS Accounts Payable ACH payment Method box in accordance with the State Budget Agency's June 23, 2010, memo.

Status of Finding as of June 2012:

FSSA concurs with the audit finding and has implemented process to determine whether an entity is a vendor or subrecipient. This determination has been incorporated in the contract initiation and amendment process. To comply with 2 CFR 176.210(c) and OMB Circular A-133 Subpart D .400 (d)(1), FSSA now indicates on the contract agreement if the relationship is subrecipient in nature. Also includes on the contract agreement the CFDA title and number, award name and number, award year, if the award is R&D, and name of Federal agency.

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(Continued)

FSSA considers this finding resolved.

FINDING 2011 - FSSA(410)-3, SSBG CLAIMS PROCESSING

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Social Services Block Grant (SSBG)
CFDA Number:	93.667
Auditee Contact Person:	Donna Rutherford
Title of Contact person:	Controller, FSSA Division of Mental Health and Addiction
Phone Number:	317-232-7862
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Finding:

FSSA management did not have adequate controls in place to ensure that claims were posted to the proper grant accounting records. Specifically, non SSBG activities or costs were posted to the SSBG accounting records and SSBG costs were posted to other programs' records. Three claims in our audit sample totaling \$55,621 designated for another federal program were charged to the SSBG accounting records in the State's accounting system and the State subsequently drew down federal funds from the SSBG program for these expenses.

To determine the magnitude of this situation, we inquired of FSSA management who estimated that of the total \$3,476,702 that was awarded to the FSSA Division of Mental Health and Addiction, \$2,088,301 of SSBG expenses was charged to the SSBG program. The remaining \$1,388,401 of SSBG expenses was charged to another federal program. We further inquired of FSSA management to learn the total amount of non SSBG expenses that were charged to the SSBG program; FSSA management was unable to present that amount for audit. This is a significant deficiency which can result in improper draws from federal programs.

45 CFR 92.20 states: "(a) A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to— (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

We recommended that FSSA management implement controls to ensure that claims are posted to the proper grant accounting records and the federal draws occur for the proper federal programs.

Status as of June 2012:

The FSSA Division of Mental Health (DMHA) contracts for SFY 2012 and beyond were re-designed in order to streamline and organize the payments more effectively and efficiently. DMHA has approximately thirty (30) funding sources which are used to fund 125 contracts.

For SFY 2012 and beyond, there is a separate Claim Program Identification (CPID) number for each of the funding sources used within a contract. In turn, the contract system generates an individual claim for each funding source used by DMHA. This has unburdened the Administrative Services staff accountants from deciding which funding source should be used to pay the claims since the funding source was determined at the contract development level.

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(Continued)

In addition, two (2) DMHA staff member have been assigned to monitor the payments on a monthly basis, effective 10/1/2011. This has ensured payments are paid from the correct funding source.

FSSA considers this finding resolved.

FINDING 2011 - FSSA(503)-4, MEDICAID PAYMENT ISSUANCE CONTROLS

Federal Agency	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Finding:

The Medicaid fiscal agent contractor, Hewlett Packard (HP), issues payments on a weekly basis to providers for claims processed through the Advanced Information Managements (AIM) system. Indiana records the Medicaid program expenses each day based upon the amount necessary to fund the total payments clearing the bank account. FSSA lacks written procedures to evidence that it has performed monitoring controls over the payment issuance process. The monitoring of payments is insufficient and payments issued are not reconciled to the state expense transactions. The AIM financial balancing reports, which summarize the claim transactions and compares them to the total payments issued, do not appear to be monitored by FSSA, other than the reports' inclusion in the quarterly balancing to federal reporting.

In conjunction with the payment issuances each week, AIM generates a "Suspicious Checks Report." It lists each payment exceeding 20% of the average for each provider type. A preventative control was in place with an OMPP financial analyst reviewing and preparing trend analysis summaries in advance of the payment issuance. Particularly large payments or new providers were researched to be deemed valid prior to payment issuance. This significant preventative control was discontinued in January 2011 when the position became vacant. By February 2012, the trend analysis was completed retroactively through June 30, 2011, and thus may have functioned as a detection control.

45 CFR §92.40 states that: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

45 CFR 92.20 (a) states: "A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—(1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

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(Continued)

Each agency, department, quasi, institution or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

We recommended that FSSA design written procedures to evidence monitoring of the Medicaid fiscal agent payment issuance controls and correspondence to the state Medicaid program expense. The timely review of the Suspicious Checks Report should be resumed as a significant prevention control.

Status of Finding as of June 2012:

The Medicaid fiscal agent processes approximately 40 million claims per year. It would be impudent to attempt a manual review of individual claims. OMPP must rely on system edits and exception reports the monitor payments. The MMIS system has multiple edit checks required for a claim to be processed for payment. Additional initiatives to prevent erroneous or fraudulent claim activity have been implemented and continue to be enhanced.

As part of monitoring payment issued, the Suspicious Check Report is due to the State the first business day of every week. The State reviews the report on a weekly basis, the same day as it is received. If suspicious activity is discovered, the State researches that actual payment with assistance from its Fiscal Agent. If the payment is found to be in error, the State will request that the Fiscal Agent stop payment, and this request is shared with Management. Additionally, if the payment is found to be in error, the Fiscal Agent will work with the provider(s) to resolve the issue. If research determines that the payment was not in error, a note is made to indicate the results of the research.

FSSA considers this finding resolved.

FINDING 2011 - SBA(057)-1, SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Federal Agency:	U.S. Department of Education
Federal Program:	State Fiscal Stabilization Fund Cluster
CFDA Number:	84.394, 84.397
Auditee Contact Person:	Deanna Oware
Title of Contact Person:	Deputy Director, Indiana State Budget Agency
Phone Number:	317-232-5604
Compliance Requirement:	Reporting
Internal Control:	Material Weakness

Finding:

The Schedule of Federal Financial Assistance (SFFA) certified by the State Budget Agency (SBA) did not include a \$25M program due to a material weakness in internal controls.

The SFFA certified by SBA did not include \$25,000,000 in program CFDA# 84.394 disbursements to institutions of higher education for reimbursements of repair and rehabilitation construction project costs. These costs were also not reported as passed through to subrecipients on the SFFA, but were included on the State's financial accounting system, ENCOMPASS, as expenditures of business units created for the universities, which are component units of the State rather than agencies of the primary government. The \$25M should have been included in a SBA project as expenditures of the State passed on to outside subrecipients.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Although the SBA requested that the Department of Education request funding draws from the U.S. DOE for this program, the SBA clearly controlled the grant, approving all expenditures and monitoring the subrecipients.

34 CFR 80.20 (a)(1) states: "A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to: Permit preparation of reports required by this part and the statutes authorizing the grant. . . ." and (b)(1) states: "Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant."

We recommended that the SBA implement internal controls related to inclusion of all expenditures in ENCOMPASS and preparation of the SFFA including a thorough review by management prior to submission to help ensure accurate disclosure of all federal financial activity.

Status of Finding as of June 2012:

In our original response to the 2011 Audit Finding – SBA (057)-2 dated February 14, 2012, we stated:

The Budget Agency has taken the following corrective actions to limit future occurrences. We have prepared necessary adjusting entries to reclassify expenditures to appropriately defined projects within the Budget Agency's business unit and have established a more thorough review process for management to approve future Schedules of Federal Financial Assistance. Following those necessary adjustments, we have confirmed that the program activity related to CFDA# 84.394 will appear on future reports utilized to populate the Schedule of Federal Financial Assistance. The Budget Agency considers the above finding resolved.

FINDING 2011 - SBA(057)-2, SUBRECIPIENT MONITORING

Federal Agency:	U.S. Department of Education
Federal Program:	State Fiscal Stabilization Fund Cluster
CFDA Number:	84.394, 84.397
Auditee Contact Person:	Deanna Oware
Title of Contact Person:	Deputy Director, Indiana State Budget Agency
Phone Number:	317-232-5604
Compliance Requirement:	Subrecipient Monitoring
Internal Control:	Significant Deficiency

Finding:

The State Budget Agency (SBA) did not adequately monitor their subrecipients, a significant deficiency in internal controls.

The SBA did not provide documentation for audit that indicated program requirements were communicated to the subrecipients at the time of award. In addition, subrecipient A-133 audit reports were not obtained and reviewed for possible program-related findings and follow up as needed.

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(Continued)

Circular A-133, Subpart D, §____.400(d), states in part:

"A pass-through entity shall perform the following for the Federal awards it makes . . .

- (2) Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
- (3) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
- (4) Ensure that subrecipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part for that fiscal year.
- (5) Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action. . . ."

We recommended that the SBA implement internal controls to ensure the required program information is communicated to subrecipients at the time of award and that subrecipient A-133 audit reports are monitored for program findings and related follow up.

Status of Finding as of June 2012:

In our original response to the 2011 Audit Finding – SBA (057)-2 dated February 14, 2012, we stated:

The Budget Agency has since reviewed the most recent A-133 audit reports for all subrecipients. None of these reports had any audit findings. We will continue to monitor these reports in the future. The Budget Agency considers the above finding resolved.

FINDING 2010 - DCS(502)-2, CASH MANAGEMENT DOCUMENTATION OF PROCEDURES

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Foster Care-Title IV-E, Adoption Assistance Title IV-E, Child Support
CFDA Number:	93.658, 93.659, 93.563
Auditee Contact Person:	Donna Sobecki
Title of Contact Person:	Assistant Deputy Director for Cash Management, DCS
Phone Number:	317-234-5686
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

Finding:

During our audit of the Indiana Department of Child Services (DCS), we found that no Check Clearance Pattern (CCP) Template was created to support the Cash Management Improvement Act (CMIA) Agreement for DCS major programs. This occurred because DCS management was unaware that they were required to establish and implement a CCP. This is a significant control deficiency.

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(Continued)

As a result, we were unable to audit Foster Care, Adoption Assistance, and Child Support Cash Management draws by verifying their CCPs and thus, could not determine the timeliness of federal draws.

31 CFR 205.20 states in part: "States use clearance patterns to project when funds are paid out, given a known dollar amount and a known date of disbursement. A State must ensure that clearance patterns meet the following standards: (a) A clearance pattern must be auditable. (b) A clearance pattern must accurately represent the flow of Federal funds under the Federal assistance programs to which it is applied."

45 CFR 92.40 (a) states that: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

We recommended that DCS establish a CCP to represent the flow of federal funds under the Federal assistance programs to which it is applied, and also develop written procedures to ensure that federal draws follow their respective CCP. We further recommended that adequate supporting documentation of CCP is maintained for audit.

Status of Finding as of June 2012:

DCS recommends closure of this finding. DCS has successfully generated a Cash Clearance Pattern Report from the Encompass system which contains data for the programs in question. A copy of this report will be provided to SBoA as a part of the SFY 2012 A-133 Audit documentation process. Ongoing reports will be run monthly to create an aggregate of the entire State Year as the agency continues to operate and monitor Federal Grant Programs.

FINDING 2010 - DCS(502)-4, SUBRECIPIENT MONITORING

Federal Agency:	U.S. Department of Health and Human Services - ACF
Federal Program:	Child Support Enforcement Program (IV-D)
CFDA Number:	93.563
Auditee Contact Person:	Cynthia Longest
Title of Contact Person:	Deputy Director, Child Support Bureau, Department of Child Services (DCS)
Phone Number:	317-233-4482
Compliance Requirement:	Subrecipient Monitoring
Internal Control:	Significant Deficiency

Finding:

During our audit of the DCS Child Support Program, we noted that DCS did not adequately review the applicable A-133 audits of subrecipients. Therefore, DCS was unable to verify that the applicable subrecipients took timely and appropriate corrective action concerning any findings from those audits. This is a significant deficiency.

31 USC 7502(f)(2)(C) states: "Each Federal agency which provides Federal awards to a recipient shall review the audit of a subrecipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the subrecipient by the pass-through entity; . . ."

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(Continued)

We recommended that DCS review applicable audits of subrecipients to determine whether prompt and appropriate corrective action has been taken with respect to audit findings.

Status of Finding as of June 2012:

DCS recommends this finding for closure. The DCS CSB Field Auditors are reviewing all county A-133 audit findings from the State Board of Accounts website. An audits spreadsheet, 'Review of A-133 Audits,' that lists the county, year, summary of SBOA finding, and summary of the county's response is being updated with any new county A-133 audit findings.

The county A-133 audit findings are categorized into the different audit issues and are discussed at the DCS Monitoring Core Team meetings. CSB contacts the county for follow-up when appropriate. The DCS monitoring action and information regarding any follow-up contact with the county is also being tracked on the audits spreadsheet.

FINDING 2010 – FSSA(503)-8, DRUG REBATE BALANCE HELD

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Finding:

FSSA-OMPP has a contractor to collect drug rebates for the Medicaid program. The contractor maintains a bank account for the Indiana drug rebates. The drug rebates are periodically transferred to the fiscal agent bank account held on behalf of Indiana Medicaid and thereby reduces the grant expenses to cover the Medicaid payments clearing. The drug rebate contractor is to provide deposit log records to the fiscal agent who then is to verify that the transfers received are complete. Details concerning these results are maintained in each bank account reconciliation file. A material weakness in internal control as to the structure and oversight of the bank account process remains as stated in the prior finding 2005-FSSA-30 Medicaid Bank Reconciliations. We again found that the monthly concerns identified were not carried forward and had not been resolved.

The analysis performed by the fiscal agent was incomplete as it did not ensure that the drug rebate bank balance was fully transferred to Indiana. We analyzed the drug rebate contractor's June 2010 bank statement and the fiscal agent's reconciliation report, which listed deposit log transactions. Of the balance held at the statement date of June 25, 2010, of \$13,055,078, we could not identify \$1,765,043 with recent deposits or outstanding deposit log transactions listed. Reconciliation records disclosed that the fiscal agent had never received deposit logs for certain periods in 2008 and 2009 and could not verify the completeness of transfers made in those periods.

The excess bank balance held of \$1,765,043 is in an account established for Indiana and is owed to the Medicaid program for drug rebates. This is considered questioned cost as the federal share of expenses claimed was not reduced. The federal share of the excess balance held is \$1,163,693 to the 2010 Medicaid grant and \$172,268 to 2010 Medicaid ARRA, for a total questioned cost of \$1,335,961.

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(Continued)

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." (US OMB Circular A-87 (C) (1))

With respect to cash management, ". . . grantees and subgrantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments." (45 CFR 92.21 (a)(2))

45 CFR §92.40 states that: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

We recommended that FSSA monitor the drug rebate bank account balance and perform an analysis to identify the current amounts held that cannot readily be associated to transactions in transit. Such balance should be remitted to FSSA. FSSA should further consider the need to reconstruct the prior years' bank account activity and obtain the missing records as the amount held may not be complete.

Status of Finding as of June 2012:

All drug rebate monies invoiced by the State's rebate contractor are sent to a bank account for Indiana drug rebate collections. Funds collected in this bank account are transferred to the Medicaid checking account each week. FSSA Internal Audit assisted in reviewing the account and ensuring the balance of the account was transferred to the State. Each week all available funds received in the bank account are transferred to the Medicaid checking account each week. A new vendor will be taking over the pharmacy rebate and collection which is currently being transitioned from the previous vendor. As part of this transition the new vendor will be taking over the outstanding drug rebate receivables.

FSSA considers this finding resolved.

FINDING 2010 - FSSA(503)-9, MEDICAID PROJECT ACCOUNTING ERRORS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Finding:

FSSA maintains the Federal Expense Tracking System (FETS) for periodic entries of the federal share, as calculated from the total costs in the associated project ledgers. We identified certain logic errors or omissions in the calculations made in June 2010 to determine the final costs recorded to the Medicaid grants as follows:

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(Continued)

- The ARRA '09 grant project revenues and expenses were overstated in error by \$31,241,065 in June 2010. The FSSA ARRA project reconciliations had identified the error and had not claimed the excess expense, but the entry remained in the system. When the Medicaid '09 grant total costs were compiled, the excess expense was included and used to calculate the total federal share. This caused the Medicaid '09 federal grant expense to be overstated by \$20,075,509.
- The calculation of the 2010 Medicaid grant expense incorrectly added "deposits" to arrive at the total project expense. However, the deposits are miscellaneous revenue, which had already been applied as expense reductions in the FETS. The deposits added to expenses were \$11,527,200, the federal share of which was \$7,599,883.
- The federal share of miscellaneous revenue that was not credited for the 2010 Medicaid grant was \$1,435,415.
- The state share of the Healthy Indiana Plan portion of Medicaid costs had been transferred to a state fund throughout the fiscal year. When this was reversed in June, all of the expenses were posted to the Medicaid 2009 grant. The initial transactions involved both Medicaid 2009 and 2010 grant years for \$13,032,944.16 and \$34,406,435.35, respectively. The effect to federal share was to overstate the 2009 Medicaid \$22,109,575 and ARRA \$2,157,895 and understate the 2010 Medicaid (\$23,944,471) and ARRA (\$2,336,980).

We also found that FSSA incorrectly classified \$11,173,535 paid for the state portion of the September 2009 Medicare buy-in (state portion of part B and part D coverage) which then overcharged the Medicaid '09 grant \$7,180,114.

The total excess federal expense from the above detailed errors was \$34,276,940 which is considered questioned cost that may be required to be repaid to the federal government. The questioned costs are summarized in the following table:

Description	Grant Year	Total Federal Over (Under) charged		TOTALS
		Medicaid	ARRA	
Excess expense calculated	2009	\$ 20,075,509	\$	\$ 20,075,509
Cost Transfer Reversal Error		22,109,575	2,157,895	24,267,470
State Medicare Costs Charged		7,180,114		7,180,114
Subtotal 2009 Grant			2,157,895	51,523,093
Subtotal 2009 Grant		49,365,198	2,157,895	51,523,093
Adding Deposits to expense	2010	7,599,883		7,599,883
Misc Revenue Omitted		1,435,415		1,435,415
Cost Transfer Reversal Error		(23,944,471)	(2,336,980)	(26,281,451)
Subtotal 2010 Grant		(14,909,173)	(2,336,980)	(17,246,153)
TOTAL Federal Expense Overcharged				\$ 34,276,940

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(Continued)

The errors were neither prevented nor detected by an internal control. The written procedures were not complete to include final calculations, correspondence to other project reconciliation results, and credits for miscellaneous revenues.

"Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type contractors . . ." 45 CFR 92.22 (a)

"To be allowable under Federal awards, costs must meet the following criteria . . . (i). Be the net of all applicable credits." (US OMB Circular A-87 (C) (1))

45 CFR 92.20 (a) states: "A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—(1) Permit preparation of reports required by this part and the statutes authorizing the grant, and (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

We recommended that FSSA design internal controls to ensure completeness and accuracy of transactions and to add specific review procedures to detect errors in a timely manner and ensure adjustments are fully recorded to all affected projects. Adjusting entries should be recorded to assure the questioned costs identified above are returned to the federal government.

Status of Finding as of June 2012:

The HIP correction and the Buy In part B and Part D corrections were made in the General Ledger on June 16, 2011, on JE# 0002650775.

On June 25, 2011, the following entries were made in the FETS system to adjust Federal Draws:

503MASFMPF09F10	(20,075,508.84)	ARRA 09
503MASTRFMAPF10	(7,599,883.00)	Deposits added to Expenditures Medicaid 2010
503MASTRFMAPF10	(1,435,415.00)	Miscellaneous Revenue not coded to Medicaid 2010
503MASARRAQ3F10	6,628,553.10	HIP
503MASFMPF09F10	(7,180,113.59)	Medicaid Buy In

The state share of the Healthy Indiana plan portion of Medicaid costs had been transferred to a state fund throughout the fiscal year. When this was reversed in June, all of the expenses were booked to the Medicaid 2009 grant. The initial transactions involved both Medicaid 2009 and 2010 grant years for \$13,032,944.16 and \$34,406,435.35 respectively. The effect to federal share was to overstate the 2009 Medicaid \$22,109,575 and ARRA \$2,157,895 and understate the 2010 Medicaid (\$23,944,471) and ARRA (\$2,336,980).

We agree with this finding as follows:

#1 Medicaid 2009 project was overstated and Medicaid 2010 project was understated.

We disagree with this finding as follows:

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(Continued)

#2 The ARRA amounts were neither under or overstated. The 2009 ARRA amounts resided in the Medicaid 2009 project all year until moved in June 2010 to a separate project. The 2010 ARRA amounts resided in a separate project each quarter and were not affected by the miscoding.

#3 In addition to maintaining that ARRA was not over or understated, the calculation of the ARRA amounts by the Auditor were based on the FMAP instead of the computable $(22,109,575 * .0976 = 2,157,895)$ and $(23,844,471 * .0976 = 2,336,980)$ which is incorrect.

As of June 30, 2011, an expense credit of \$6.6 million had not been fully recorded to reduce drawdowns for the 2010 grant project 503MASTRFMAPF10. This was recorded on JE 2650775 June 16, 2011.

Internal Controls:

Implemented near the end of calendar 2009 and the staff trained on the reconciliation process. As a new process and procedures, the staff needed time and experience to fully understand and master them and was reaching that goal near the end of SFY10. These procedures and instructions have continued to be updated regularly since their inception as potential internal control issues are brought to light and as new tools for review are developed. The basic process remains the same - to match General Ledger expenditures to those entered as expenses to be charged to the Federal Grant and to likewise match the corresponding revenues as well as to review all transactions for legitimacy, accuracy of coding and appropriateness for the Grant being charged. In addition to the formal documented reconciliations prepared by Accounting Operations, the Controller's Groups and Federal Funding analysis for each business unit do separate and independent reviews for the same issues.

Additional Actions in SFY12:

- The Medicaid 2009 grant was overstated within the PeopleSoft General Ledger by \$34,406,435.35. The federal share of \$22,109,575.36 was entered into FETS with a date of June 16, 2012, to return the federal share.
- On June 16, 2012, an entry into FETS project 503MASTRFMAPF10 returned the outstanding federal share.

FSSA considers this finding resolved.

FINDING 2010 - FSSA(503)-11, MONITORING OF CLAIM PROCESSING

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Material Weakness

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(Continued)

Finding:

During our audit of the FSSA Medicaid Program, we found that monitoring controls designed to ensure the accuracy of the payments issued for the Medicaid claims processed, do not appear to have been placed in operation. The controls appear to have been required per the fiscal agent contract scope of work which states: "Select a statistically valid random sample of different claim types in various statuses on a monthly basis, and perform a quality control check on the claims to ensure accurate processing, including editing, auditing, and pricing." (Section 5.6.4.47) Evidence of such tests by the fiscal agent, or by others could not be provided for audit.

The fiscal agent provides a monthly status report to OMPP with detail as to the item count and timeliness of processed claims. However, while some testing of the manual data entry was indicated, there was no comprehensive quality control for accuracy of payments issued. OMPP also hired a consulting firm to test and verify key performance indicators for the fiscal agent report and operation. This also did not include the quality control over claim processing accuracy.

The lack of a system of quality control for the accuracy of claim processing is considered a material weakness. A material weakness in the design of internal controls for the Medicaid program was also reported in Finding 2008 - Fssa-5, Grant Accounting Internal Control Environment.

45 CFR §92.40 (a) states that: "Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

We recommended that FSSA-OMPP identify and design an internal control structure to provide reasonable assurance related to material transaction classes such as claim processing contract requirements for accuracy tests. Such tests should be evidenced and provided for audit.

Status of Finding as of June 2012:

HP Enterprise Services (fiscal agent) working in collaboration with the Office of Medicaid Policy & Planning and the State's Operational Verification & Validation contractor (First Data) have implemented an internal control structure to provide reasonable assurance related to material transaction classes such as claim processing contract requirements for accuracy tests.

The business process for this review can be found on pages 39-41 of Attachment 1-Resolution of Claims Errors Operating Procedure Manual V9.0.

The methodology contained within the attached business process now randomly selects a set volume of claims per analyst per day. HP Enterprise Services now samples approximately 600 claims monthly. This methodology includes accuracy of pricing for payment, has removed the opportunities for manual error which previously existed in the quality process itself, and also now reports both the error rate per field and the percentage of claims without quality defect.

The results of the process are reviewed by both OMPP and OV&V in a monthly Claim Process Monitoring meeting (June results are scheduled to be reviewed Monday, July 23rd).

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(Continued)

Additionally, HP has developed and implemented regular system testing which evaluates a sample of approximately 2,000 claims quarterly for accurate system processing and payment. Discrepancies are researched and tracked until system or process corrections are implemented. All results are reviewed by both OMPP and OV&V quarterly upon their release (2nd Quarter 2012 results were reviewed on Friday, June 22nd).

FSSA considers this finding resolved.

FINDING 2009 - DOE(700)-3, CASH MANAGEMENT ADVANCES

Federal Agency:	U.S. Department of Education
Federal Program:	Special Education Cluster (IDEA), Title 1, Part A Cluster
CFDA Number:	84.027, 84.173, 84.391, 84.392, 84.010, 84.389
Auditee Contact Person:	Kent Hatcher
Title of Contact person:	Chief Financial Officer, IDOE
Phone Number:	317-234-6792
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

Finding:

During our audit of Special Education Cluster (IDEA) and Title 1, Part A Cluster, we found that the Indiana Department of Education (IDOE) disbursed federal funds to its subgrantees in advance without properly determining the cash needs of the subgrantees. IDOE did not ensure that the advance was for expenses occurring not more than three days after the disbursement of funds. We also found that IDOE did not have an adequate system of documentation to trace specific expenditures to its corresponding federal draw. This occurred due to a lack of formal written procedures and monitoring over Cash Management.

As a result, the time between funds disbursed to subgrantee and subgrantee's expenditure of the advance was not minimal. Subgrantees maintained cash on hand balances throughout the award period that earned interest.

It was also determined that IDOE did not calculate the amount of interest earned by the subgrantees based on the advances of federal funds IDOE made to the subgrantees. Therefore, IDOE did not appropriately remit interest payments to the United States Department of Education (USDOE). These are significant control deficiencies.

34 CFR 80.20(a)(2) states in part: "A state must expend and account for grant funds in accordance with State laws and procedure for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees . . . must be sufficient to . . . Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes."

34 CFR 80.20(b)(2) states in part: "Accounting Records. Grantees . . . must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards . . . assets, liabilities, outlays or expenditures and income."

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

31 CFR 205.11(a) states: "A State and a Federal Program Agency must minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for Federal assistance program purposes, whether the transfer occurs before or after the payout of funds. (b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs."

31 CFR 205.12(b)(4) states: "Cash advance (pre-issuance or post-issuance) funding means that a Federal Program Agency transfers the actual amount of Federal funds to a State that will be paid out by the State, in a lump sum, not more than three business days prior to the day the State issues checks or initiates EFT payments."

34 CFR 80.37(4) states that States shall: "Conform any advances of grant funds to subgrantees substantially to the same standards of timing and amount that apply to cash advances by Federal agencies."

31 CFR 205.19(a) states: "A State must calculate Federal interest liabilities and State interest liabilities for each Federal assistance program subject to this subpart A."

We recommended that IDOE consistently monitor the subgrantees in order to adequately assess their cash needs to minimize the time between funds disbursed to subgrantee and the subgrantee's expenditure of the advance as well as ensure that interest for the advance of federal funds be calculated and appropriately remitted to the USDOE. We recommended that IDOE develop formal written procedures over Cash Management to ensure that adequate supporting documentation of draws be maintained.

Status of Finding as of June 30, 2012:

To minimize the time elapsing between the transfer of federal funds to the LEA's and the payout of funds, the Indiana Department of Education (IDOE) switched from its previous practice of advancing cash to subrecipients via a cash request form to a reimbursement method via a reimbursement form. If not diligently regulated, the advancement method can lead to excessive cash balances which could lead to interest earned and interest returned issues. Subrecipients were informed of this change in May 2010. In response to subrecipient concerns regarding cash flow, the IDOE informed subrecipients that they may submit a reimbursement form for actual and anticipated expenses (1st to the 15th of each month and the 16th to the 30th of each month) up to twice per month. By the time the LEA received the reimbursement the anticipated expenses will be actual expenses. The new process became effective July 1, 2010.

On July 29, 2011, the IDOE sent a memo to subrecipients informing them that beginning immediately all reimbursement forms must only be for actual expenses and cannot include anticipated expenses. A copy of the memo was provided to the SBoA.

On June 29, 2012, the Office of School Finance held its annual Budget Workshop via WebEX. The agenda included reminders of reimbursement requests of federal funds. The SBoA was provided a copy of the agenda and PowerPoint presentation.

IDOE considers this finding resolved for fiscal year 2012.

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(Continued)

FINDING 2009 - FSSA(503)-4, ARRA GRANT ACCOUNTING

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Material Weakness

Finding:

Section 5001 of the American Recovery and Reinvestment Act (ARRA) provides States with an increased Federal Medical Assistance Percentage (FMAP) for 27 months between October 1, 2008 and December 31, 2010. The ARRA specifies the eligible expenditures and conditions under which the State may claim the increased FMAP. ARRA funding was available to states on February 25, 2009, for eligible expenses from the retroactive period beginning October 1, 2008. For both the retroactive period from October 1, 2008 through February 28, 2009, and period from March 1, 2009 through June 30, 2009, FSSA Finance did not accurately eliminate ARRA ineligible expenses in calculating the ARRA draw of federal funds. Disproportionate Share Hospital expenditures are specified as ineligible for the increased FMAP, as are expenditures that are already established at an enhanced FMAP, such as family planning services.

We found the following errors in the application of the increased ARRA federal matching rate:

1. The increased ARRA rate was applied to \$45,160,260 of Disproportionate Share Hospital (DSH) Payments overstating ARRA expenses by \$4,511,144.17.
2. The increased ARRA rate was applied to \$4,006,281 of Breast Cancer/Cervical Cancer Test claims and Family Planning Claims overstating ARRA expenses by \$373,339.
3. The increased ARRA rate was applied to \$2,551,792 of expenses for a state program, Assistance to Residents of County Homes (ARCH), overstating ARRA expense by \$238,026.

The ineligible costs identified total \$5,122,509 and are considered questioned costs that may be required to be refunded to the federal government with state funds.

The material weaknesses of internal control which remained in place for the Medicaid grant accounting are also considered to apply to the ARRA Medicaid, as it was accounted for within those records. These include: 2008 FSSA 2 Medicaid Program Grant Accounting Records and 2008-FSSA-5 Grant Accounting Internal Control Environment.

The FSSA finance calculation of ARRA expenses for the retroactive period included estimates. As of June 30, 2009, these estimates were not adjusted to actual. We could not trace some of the calculations to the actual grant accounting records.

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(Continued)

The process FSSA finance used to apply the ARRA rate did not include an analysis of all grant accounting entry types. Nursing and Intermediate Care Facility Assessment adjustments increasing Medicaid expenses by \$60,804,394 were excluded from the ARRA calculation, understating ARRA expense by \$5,736,423. For the quarter ending March 31, 2009, ARRA eligible expenses exceeded the ARRA grant award. Medicaid finance did not request additional funding. As of February 28, 2010, the ARRA FMAP was not applied to \$17,865,104 of Medicaid expenses reported in March, causing an ARRA expense understatement of \$1,602,500. The ARRA draw process excluded other eligible expenses and included other errors for an additional net ARRA understatement of \$1,142,641. The total understatements were \$8,481,564.

We performed a recalculation of the ARRA for fiscal 2009. This indicated that the net total effect was a \$3,359,055 understatement of ARRA eligible expenses at June 30, 2009. This was the total of the net eligible costs unclaimed of \$8,481,564 less the ineligible costs of \$5,122,509, as outlined in the above paragraphs.

"As indicated in the fourth attestation under the grant award, the State must ensure that claims for the increased FMAP include only those expenditures for which it is applicable. Under section 5001(e); the increased FMAP is applicable generally to title XIX, but is not applicable to certain enumerated expenditures. The following list includes those expenditures and certain others to which the increased FMAP is inapplicable for other reasons:

1. Expenditures for disproportionate share hospital (DSH) payments;
 2. Expenditures for payments made under title XXI;
 3. Expenditures that are claimed based on the enhanced FMAP (described in section 2105(b) of the Social Security Act);
 4. Expenditures that are not paid based on the FMAP, such as family planning services . . ."
- (Center for Medicaid and State Operations, SMD #09-005, ARRA #5)

"Each agency, department, institution or office has the following accounting responsibilities: . . . 5. Maintain an effective and accurate accounting system for supplementary records, 6. Maintain and make available for audit, documentation supporting the validity and accountability of monies received or disbursed . . ." (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

We recommended that FSSA finance implement procedures to analyze in a timely manner all entries in the grant accounting records to ensure that requests for ARRA funds are accurate and complete. Adjustments should be recorded to correct identified errors and to return the federal share of questioned costs.

Status of Finding as of June 2012:

Accounting procedures have been documented to include all transactions affecting ARRA funds. As all claim expenditures and capitation expenditures are processed through the Medicaid fiscal agent the daily wire transfer to the fiscal agent bank account is split at the current ARRA rate and the regular Medicaid and non-federal share rates. The ARRA portion is recorded to the ARRA fund and project(s). Fiscal agent expenditures are monitored at least monthly to ensure the appropriate percentage has been applied. The ARRA project expenditures and federal draw revenue from the ARRA grant(s) are compared and reconciled as part of the weekly Cash Management ARRA Revenue report and the monthly Accounting Operations Project Reconciliation.

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(Continued)

The finding is that ARRA expenditures were understated in the State's accounting system; however, ARRA expenditures are reported based on fiscal agent reports. There is no evidence that these expenditures were inaccurately reported on the CMS-64.

Although there were some transactions mis-recorded in the State accounting system the expenditures reported and the ARRA share calculated on the CMS-64 was correct. The combined remaining balance of all Medicaid Assistance ARRA grants is positive indicated that the State has not overdrawn ARRA in total. All ARRA grants are completed and any prior period adjustments are to be returned against current Medicaid grants.

FSSA considers this finding resolved.

FINDING 2008 - FSSA(503)-5, GRANT ACCOUNTING INTERNAL CONTROL ENVIRONMENT

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program; SCHIP
CFDA Number:	93.778, 93.767
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Material Weakness

Finding:

During our audit of FSSA, we found multiple control deficiencies which when combined were considered to be a material weakness in the control environment for the grant accounting maintained for the Medicaid and State Children's Health Insurance Programs. A lack of control consciousness is indicated by the deficiencies identified in various other components of internal control. There was inadequate documentation of the components of internal control. Internal controls were not developed, reviewed or monitored for the grant accounting records. There was a lack of written accounting procedures for the grant records. Controls had not been designed to prevent or detect material errors within the grant accounting records or reports. Current fiscal year program findings indicate material errors which were not detected in the course of business. Previously reported internal control deficiencies were also not corrected.

All accounting staff assigned to Medicaid and SCHIP had changed in fiscal 2008. There were new staff in accounting entry and supervisor positions. There were a limited number of staff assigned considering the volume, and number of accounting systems and reports involved. There were a total of two to three accountants assigned to grant accounting and reporting. These new staff had to learn the grant accounting requirements as well as the systems involved. The staff are also responsible for monitoring the fiscal agent and the bank account. Due to a lack of procedures, schedules and limited number of experienced staff, multiple material errors were made in the grant accounting records as well as in federal reporting. There also were ongoing out of balance conditions, and the fiscal agent records were insufficiently monitored. The limited staff size also did not allow for a proper segregation of duties. We observed that the same person was performing duties such as handling receipts, preparing source documents, posting and reconciling records, largely without evidenced supervision. Grant accounting entries were not evidenced as reviewed. Some accounting entries were not adequately supported by actual entry forms, or calculations. Adjustments were at times combined with daily activity and not adequately documented. Reconciliations between the summary

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(Continued)

and detail grant accounting records were not performed during the fiscal year. Accounting entries necessary to return federal funds were delayed up to eight months. Even cursory review of the records detected operational errors as cash balances were indicated for the federal balance of the Medicaid and SCHIP programs.

FSSA did not monitor the fiscal agent balancing between its financial system and its reporting system. The balancing information had not been requested or provided to FSSA for the state fiscal year ended June 30, 2008.

Other program analysts and managers assigned by OMPP were also newly employed or assigned during fiscal 2008. These analysis processes are based upon claims information from the fiscal agent and were not designed to incorporate use of the grant accounting records. As such, the analysis did not serve as a compensating control mechanism.

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

"Each agency, department, quasi, institution or office has the following accounting responsibilities:

1. Operate within the confines of the established budget.
2. Maintain a control environment.
3. Maintain control procedures.
4. To properly utilize the state accounting system.
5. Maintain an effective and accurate accounting system for subsidiary and supplementary records.
6. Maintain and make available for audit, documentation supporting the validity and accountability of monies received or disbursed.
7. Perform duties in accordance with statute, regulations, state policy, contract provisions, and federal requirements as applicable." (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

"The federal government has communicated through the OMB Circular A-133 Compliance Supplement the theory that there are five components that comprise an internal control. These are: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. The existence of these components are markers that are used during an audit of a federal program to determine the completeness and effectiveness of internal controls. The Supplement describes each component in detail as well as provides possible characteristics that might identify the existence of each of these components. These components should be readily identifiable when establishing and implementing internal controls, especially for controls that impact a federal program." (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

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(Continued)

We recommended that FSSA develop, review and monitor internal controls for the Medicaid and State Children's Health Insurance Fund grant accounting. Accounting procedures should be designed to prevent or detect errors or irregularities in the course of business. Duties should be assigned in a manner to ensure a proper segregation of duties. Staff size, qualifications and training programs should be reviewed in order to ensure that the controls can be effectively implemented.

Status of Finding as of June 2012:

FSSA has documented accounting processes to be followed for adjustments to the Medicaid Assistance projects so expenditures can be reconciled to the State accounting system. Internal controls are in place to ensure adequate oversight.

FSSA considers this finding to be resolved.

FINDING 2007 - FSSA-2, INACCURATE GRANT ACCOUNTING RECORDS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Significant Deficiency

Finding:

The grant accounting records maintained by FSSA Finance are entitled Federal Expends and Allotments. These spreadsheets contain columns which are used to classify state accounting transactions into the federal and state cost components, as well as the federal program grant award funding period. The federal expenses are periodically summarized and recorded into the Federal Expense Tracking System (FETS), which is utilized to draw federal funds and is the source of the Schedule of Federal Financial Assistance.

We found that the federal costs per the grant accounting records (expends/allots) for the Medicaid program did not agree to those reported in the Schedule of Federal Financial Assistance for the fiscal year ended June 30, 2007. The total federal costs of the grant accounting records exceeded those of the Schedule of Federal financial assistance by \$26.7 million. These were comprised of material variances between grant program years of funding as follows. Fiscal 2007 federal expenditures recorded in the detail records for the 2006 grant year exceeded that of the FETS and the Schedule of Federal Financial Assistance by \$103.7 million. The federal expenditures recorded for the 2007 grant year were \$77 million less than the FETS and Schedule of Federal Financial Assistance. We identified errors in the grant accounting records maintained for the Medicaid Indigent Care Trust fund/center which occurred upon recording transfer transactions between state fund/centers. These are detailed as follows:

- The detail records overstated federal Medicaid costs (Program Year (PY) 2007) by \$13.3 million when a prior fiscal year payment was again recorded as a grant expense upon transfer of the activity to the Indigent Trust Fund.

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(Continued)

- Another transfer between state accounts was also recorded in the detail records in error between different program years of funds which understated federal Medicaid costs (PY 2007) by \$85.9 million and overstated federal PY 2006 by \$86.4 million. The overstatement to PY 2006 for this transaction included an additional \$507,473 in matching costs.

The detail accounting records (fed expends/allots) had a remaining unaccounted for variance of \$12.9 million federal costs which exceeded the FETS and the Schedule of Federal financial assistance.

Other inaccuracies and timing differences were also observed within the accounting records which could cause less federal share to have been claimed by the State.

FETS entries provided for audit were largely incomplete as certain grant records were omitted. However, we could ascertain from summary reports that the above errors were solely recorded within the underlying records.

Regular reconciliations between the supporting accounting records and the grant schedule were not done.

The conditions noted above result in a significant control deficiency.

"A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its sub grantees and cost-type contractors, must be sufficient to: 1) Permit preparation of reports required by this part and the statutes authorizing the grant, and 2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes." (45 CFR 92.20(a))

We recommended that FSSA Finance reconcile and review supporting grant accounting records on a regular and timely basis during the fiscal year. We further recommended that FSSA Finance reconcile the balances in the detail accounting records as of June 30, 2007, to the Federal Expenditure Tracking System (FETS) to determine the cause of the \$12.9 million variance.

Status of Finding as of June 2012:

In fiscal 2009, FSSA reviewed and entered some corrections to the SFY2007 Allot vs. Expends to federal expenditures recorded in FETS for Medicaid Assistance and the Medicaid Indigent Care Trust Fund. During this review it was discovered that entries were made into the federal allotment column whereas the entries should have been entered as federal expenditures. Correcting entries were made to the Allot vs. Expends.

FSSA follows the ENCOMPASS policy for recording grant expenditures to projects tied to a federal grant. All grant expenditures are recorded in the accounting system with any adjustments posted through a journal entry entered by an accountant and requiring approval of the Controller. Expenditures are reviewed by Accounting Operations, Federal Funding and the OMPP at least monthly. The monthly project reconciliation process by Accounting Operations ensures entries into FETS are reconciled to the accounting system.

FSSA has found no evidence that the specific \$12.9M should have been entered into FETS and drawn from the federal grant. FSSA recognizes that there were limitations in reporting prior to the current accounting system. Reporting processes are now place to account for grant funds in accordance with CMS regulations and guidelines including a reconciliation of the accounting system expenditures to the CSM-64 reports each quarter. A reconciliation between the accounting system and FETS is also completed monthly.

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(Continued)

FSSA considers this finding closed.

FINDING 2007 - FSSA(503)-6, FACULTY PHYSICIAN ACCESS TO CARE ADJUSTMENTS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Finding:

FSSA-OMPP is authorized by the approved state plan to make adjustments to payments for services provided by faculty physicians to Medicaid recipients. These payments are made in order to maintain adequate access to such care, and in recognition of additional costs incurred in providing faculty physician services to Medicaid patients. There are two physician groups that were identified as qualified to receive these payments as faculty of the School of Medicine.

The approved state plan, attachment 4.19B part V, 1.a. specifies the calculation method as follows:

". . . adjustments to payments for faculty physician services will be made quarterly by the office in an amount not to exceed the lesser of billed charges or an amount equal to the difference between:

- i. The amounts paid for services rendered to Medicaid recipients pursuant to the RBRVs fee schedule and
- ii. The amounts that are the usual charges as defined in c. below, for the same services."

Usual charges are defined for calendar years beginning after December 31, 2003, as "an amount equal to the amount of the immediately preceding calendar year's usual charges, increased by an amount that is equal to the applicable Medicare Sustainable Growth Factor as calculated pursuant to the formula at 42 USCS 1395w-4(f)(2)."

The plan further provides that results of an annual review will be applied to the quarterly payments for the following calendar year. Examples were given which indicate that payment reductions would occur if performance levels are not met.

Payments issued for the faculty physician access to care adjustments for calendar 2006 and 2007 were based upon estimates. The estimated payments for 2006 were the 2005 payments multiplied by the percentage change between 2004 and 2005. The estimated payments for 2007 were the 2006 estimate multiplied by the same percentage change between 2004 and 2005. The two faculty physician groups experienced rates of change between 2004 and 2005 of 17% increase and 15.5% decrease, respectively.

There also were no state contracts with the provider entities even though the payment adjustments were only based upon estimates, and as such could result in amounts owed back to the program.

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(Continued)

During fiscal 2007, a total of \$41,666,667 was paid for 2006 and 2007 estimated faculty physician access to care adjustments. The federal share of these costs was \$26,087,500. By February 2008 the actual payments owed for these periods had not yet been calculated, nor had the effect of the performance measures been applied. Due to the use of the estimates only, we were unable to determine the accuracy of the payments issued. As a result, we consider the federal share of the amounts paid to be questioned costs which may be required to be repaid to the federal government.

The conditions noted above result in a significant control deficiency.

"The plan must describe the policy and the methods to be used in setting payment rates for each type of service included in the State's Medicaid program." 42 CFR 447.201 (b)

Indiana Code 4-13-2-14.2 requires that state agency contracts be in writing. Indiana Code 4-13-2-1-20 generally prohibits advance payments without the approval of the State Budget Agency.

We recommended that FSSA ensure that the faculty physician service adjustments are calculated in accordance with the approved state plan provisions. The amounts calculated for 2006 and 2007 should then be compared to the payments that were issued, with collection sought for any excess payments issued. Written state contracts should be issued to the faculty physician groups to specify the terms of the access to care adjustment payments and to document the performance attributes referred to in the plan.

Status of Finding as of June 2012:

OMPP believes utilizing estimates for quarterly payments is reasonable based on the language in the state plan, Attachment 4.19B page 1c. OMPP has implemented a provider payment agreement specific to the physician faculty access to care payments that identifies the payments as estimated payments and states that providers are required to repay any amount subsequently determined to be an overpayment. Additionally, OMPP has also taken additional steps to limit the likelihood of overpayments by reviewing a preliminary calculation prior to the fourth quarter payment. This allows OMPP to reduce the final estimated quarterly payment if it appears that the total quarterly payments will be higher than the preliminary calculation amount. OMPP's calculation procedures for these payments have been documented.

FSSA considers this finding resolved.

FINDING 2006 - FSSA(503)-2, C&Ts OF ACUTE CARE AND LONG-TERM CARE FACILITIES

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Special Tests and Provisions – Provider Health and Safety Standards
Internal Control:	Significant Deficiency

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(Continued)

Finding:

In order to be eligible to receive Medicaid payments, acute care and long-term care facilities must meet prescribed health and safety standards. Compliance with the standards is determined by the Indiana State Department of Health (ISDH) based on a survey and documented by the issuance of a Certification & Transmittal (C&T) document. C&Ts, among other uses, inform EDS, the Medicaid fiscal agent contractor, whether or not facilities have met prescribed health and safety standards. EDS is responsible for making payments to providers, enrolling new providers, and maintaining provider data on behalf of the Office of Medicaid Policy and Planning (OMPP).

We examined seven active facility provider files at EDS as follows: one hospital, two intermediate care facilities for the mentally retarded (ICF/MRs), one rural health clinic, one home health agency, and two nursing homes. The provider files for the hospital, rural health clinic, and home health agency lacked any C&Ts. The files for the two nursing homes lacked current recertification C&Ts. Of the seven facility files tested, only the two ICF/MRs had current C&Ts in their respective provider files. There also was no indication of accreditation or state licensure located in any of the provider files.

Upon determining that current information was not available in the EDS provider files as needed, we reviewed the facility files at the ISDH to ensure that these facilities have met the health and safety standards with a survey performed in the acceptable time frame for the facility type. We found that these facilities had met the requirements.

The *EDS Provider Enrollment Provider Type and Specialty Matrix* document publicly available on the Indiana Health Coverage Programs website and the manual used by provider enrollment analysts requires an ISDH survey for the initial Medicaid enrollment of all of the facility types which we tested. C&Ts provide proof that facilities were surveyed and found in substantial compliance. Without a C&T on file, EDS cannot evidence that the facility has met the Health and Safety Standards which are necessary for payment. The matrix also states that EDS requires recertification for the hospitals, nursing homes, ICF/MR, and residential care facilities.

A letter was obtained from ISDH that was written by a former EDS Provider Enrollment Supervisor which provides an explanation as to why we did not locate current C&Ts in most acute care files. The letter is dated June 15, 2000, and involves acute care (non long-term care) facility documents which EDS would like to continue or discontinue receiving from ISDH. Concerning items which EDS would like to discontinue receipt of, the letter states in part: ". . . Currently, EDS receives letters that do not require a provider file change or disenrollment of a provider in the IndianaAIM system. Effective upon receipt of this letter, EDS would like to discontinue receiving the following documents: . . . C&T's for recertification of providers other than Group Home and IC[F]/MRs, C&Ts noting a survey took place, . . . EDS hopes that by reducing the number of documents which are needed, this will help save time, resources, copying and filing for both parties. . . ." This letter continues to be used by the clerk at ISDH who sends documents to EDS.

Another area of concern is that, according to the ISDH Acute Care Director, ISDH does not always receive notification from EDS when EDS changes acute care provider numbers. This has resulted in the surveyors relying upon Medicaid provider numbers obtained from the facility while on-site for a survey. If a facility number given to the ISDH is incorrect or outdated, then the C&T will have an incorrect file reference.

"Certification and recertification. Except as provided in paragraph (b) of this section, a Medicaid agency may not execute a provider agreement with a facility for nursing facility services [includes ICF/MR] nor make Medicaid payments to a facility for those services unless the Secretary or the State survey agency has certified the facility under this part to provide those services." (42 CFR 442.12(a))

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(Continued)

Inpatient hospitals providing Medicaid services are required to be licensed by 42 CFR 440.10. Rural health clinics providing Medicaid services are required to be licensed by 42 CFR 440.20(b). Home health agencies providing Medicaid services are required to be licensed by 42 CFR 441.302. Medicaid provider agreements do not become effective until the requirements are met for entities which, as a basis for participation in Medicaid, are subject to survey and certification by CMS or the State survey agency, or meet federal requirements on the basis of an approved accreditation. (42 CFR 431.108(a)(b))

An Interagency Agreement between FSSA's OMPP and ISDH exists. The agreement exists to assist with "defining interrelationships and responsibilities as well as providing for coordination between the parties in the certification of nursing facilities and ICF/MR . . . home health and hospice service providers for participation in the Indiana Medical Assistance Program (Medicaid)." Further, section III(E) provides, "2. OMPP shall issue, renew, cancel, or terminate provider agreements in accordance with certification findings issued by Health (or in the case of a Medicare participating facility, the Department of Health and Human Services, hereinafter referred to as DHHS). 3. OMPP [or EDS as the fiscal agent] shall notify Health on a timely basis of all provider agreement issuances, assignments, amendments, expirations and denials."

We recommended that FSSA ensure that a process is implemented to make certain that the requirements for initial and continuing provider enrollment in the Medicaid program are met and that this documentation is retained as required by the respective regulations. The information and communication controls should be reviewed and modified in order to reflect these requirements and also to improve the notifications to ISDH for acute care facility provider number and/or name changes.

Status of Finding as of June 2012:

OMPP continues to monitor documentation from ISDH and CMS regarding the compliance of providers subject to survey. The objective of this process is to ensure that payment is not made to providers who do not meet the requirements for participation. OMPP also continues to meet the ISDH regularly to discuss concerns of either agency.

FSSA considers this finding resolved.

FINDING 2006 - FSSA(500)-11, TANF ELIGIBILITY INCOME DETERMINATIONS

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	James E. Dunn
Title of Contact Person:	TANF and Impact Director
Phone Number:	317-232-4240
Compliance Requirement:	Eligibility, Allowable Cost
Internal Control:	Significant Deficiency

Finding:

During our audit of FSSA, we tested 240 TANF cases that received payment in August 2005. We found that in six of the cases the recipient had income in excess above the Federal Poverty Level or had income in excess of initial eligibility limits as stated in the State plan. This was due to the caseworker not verifying the proper income limits.

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(Continued)

The Indiana's State Plan for the Temporary Assistance for Needy Families Block Grant states: "The resource standard for initial eligibility is \$1000. Once determined eligible, the case is subject to a resource standard of \$1500."

We recommended that FSSA implement procedures to ensure that caseworkers follow the policies and procedures established as part of the State Plan for the Temporary Assistance for Needy Families Block Grant.

Status of Finding as of June 2012:

FSSA concurs with the audit finding and has implemented a Hybrid model to manage information processes; has designed a training plan for all caseworker staff, and instituted Quality Control and other case review programs to ensure that cases are processed correctly. The following paragraphs detail the steps taken to ensure caseworkers follow the policies and procedures established as part of the State Plan for the TANF Block Grant.

The implementation of the Indiana Eligibility Modernization Project (IEMP) provided an opportunity for FSSA to upgrade the processes and infrastructure that support the delivery of SNAP (Food Stamps), TANF and Medicaid services to needy Hoosiers throughout the State. The modernized hybrid solution was deployed in a phased approach and is currently implemented statewide. The purpose of the IEMP is to allow clients better and easier access to case data, multiple venues through which they can apply for benefits, and more timely eligibility determinations once applications have been submitted. Further, IEMP provides a more efficient and effective infrastructure for caseworkers throughout the State and in the Central Office in Indianapolis to receive and process client information and to make eligibility decisions. This enhanced functionality is delivered via the Family Assistance and Care through Technology Services (FACTS) system.

FACTS is a Cúram-based solution that provides workflow and task management. The workflow and tasks are created when new applications are received from clients, when redeterminations are coming due, or when clients contact the State to update their case information or to request additional information. FACTS tracks the life cycle of these case-based events to ensure that caseworkers are informed in a timely manner of pending actions so that clients can be served and cases can be maintained current and accurate.

The FACTS solution interfaces with the State's legacy eligibility system (ICES) for up-to-date case information and also shared information with other technologies to deliver a broad-based and comprehensive solution which includes Interactive Voice Recognition software supporting the Call Center, and document management and storage software that provides immediate access to electronic client and case documents.

Under the Hybrid model, the state is divided into ten regions. Each region has a Regional Manager responsible for the work processed in the region, a regional change center for the processing of reported changes, and an office in each county. Staff processing cases are either state staff or contracted staff. Applications and reported changes go into a centralized document center, electronic copies of hardcopy documents are attached to existing cases, and FACTS generates tasks electronically to a regional eligibility specialist (ES) (located either in a county office or in the regional change center) for processing. Once the ES has completed the required action, the case is sent to a state eligibility consultant (SEC) who reviews the case for correctness and either authorizes the case or sends the case back to the ES for corrections. ESs are contracted staff and as such may not approve or deny a client's benefits. SECs are state employees.

In addition to infrastructure built into the Hybrid model to track caseworker actions, DFR has established several case review programs to monitor the timeliness and correctness of the eligibility process. DFR's Quality Control (QC) Section pulls a monthly sample of positive and negative case actions to review. The cases subject to review are error prone cases so the cases reviewed include individuals with earnings,

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(Continued)

individuals with income from sources other than employment, or individuals currently serving a sanction. The results of each TANF QC review are forwarded to the local office management. If QC finds an error, local office staff will correct the case and establish an overpayment if needed. DFR has contracted with First Data to assist in the contract oversight. As part of First Data's contract, they pull a random sample of one hundred TANF cases each month to review for completeness and correctness. Any errors are reported to local offices for corrections. Additionally, ACS, our contractor who deals with case processing, has its own quality assurance program and reviews two cases per worker per week for correctness. ACS uses the results of those case reviews in developing weekly policy quizzes.

In conjunction with the Hybrid model, FSSA has enhanced its training plan. ACS trains all eligibility staff (contacted or state) and develops all training materials. DFR reviews and approves all training materials. Additionally, DFR has implemented biweekly policy quizzes of all casework staff (state and contracted) to review the effectiveness of all trainings provided and to ensure the policy and procedure knowledge of all staff. Individuals failing the policy quizzes are referred for remedial training.

The procedures and processes established under the Hybrid model will ensure that caseworkers follow the policies and procedures established under the TANF State Plan.

FSSA considers this finding resolved.

FINDING 2006 - FSSA(500)-12, TANF ELIGIBILITY - DOCUMENTATION

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	James E. Dunn
Title of Contact Person:	TANF/Impact Manager
Phone Number:	232-4240
Compliance Requirement:	Eligibility
Internal Control:	Significant Deficiency

Finding:

During our audit of FSSA, we tested 240 TANF cases that received payment in August 2005. We could not find evidence supporting the following: in 28 individual case files to support the relationship of the child to the head of household, 14 cases in which there was no documentation indicating if the child was age 18 and a full-time student in secondary school, 5 cases lacked verification if the head of household had received TANF benefits outside of the State of Indiana for 60 months since December 1996 when the head of household was identified as receiving TANF benefits from another state.

42 USC 608(a) (1) states: "No assistance for families without a minor child."

The State of Indiana uses the definition of minor child as described in 46 USC 619 as:

"The term 'minor child' means an individual who

(A) Has not attained 18 years of age; or

(B) has not attained 19 years of age and is a full-time student in a secondary school (or in the equivalent level of vocational or technical training)."

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(Continued)

42 USC 608(a) (7) reads in part: "A State to which a grant is made under section 603 of this title shall not use any part of the grant to provide assistance to a family that includes an adult who has received assistance under any State program funded under this part attributable to funds provided by the Federal Government, for 60 months (whether or not consecutive) after the date the State program funded under this part commences."

We recommended that FSSA ensure the inclusion of documentation supporting the age of the individuals, proof of relationship in the case files, and overall TANF payment history.

Status of Finding as of June 2012:

FSSA concurs with the audit finding and has implemented a Hybrid model to manage information processes; has designed a training plan for all caseworker staff, and instituted Quality Control and other case review programs to ensure that cases are processed correctly. The following paragraphs detail the steps taken to ensure caseworkers follow the policies and procedures established as part of the State Plan for the TANF Block Grant.

The implementation of the Indiana Eligibility Modernization Project (IEMP) provided an opportunity for FSSA to upgrade the processes and infrastructure that support the delivery of SNAP (Food Stamps), TANF and Medicaid services to needy Hoosiers throughout the State. The modernized hybrid solution was deployed in a phased approach and is currently implemented statewide. The purpose of the IEMP is to allow clients better and easier access to case data, multiple venues through which they can apply for benefits, and more timely eligibility determinations once applications have been submitted. Further, IEMP provides a more efficient and effective infrastructure for caseworkers throughout the State and in the Central Office in Indianapolis to receive and process client information and to make eligibility decisions. This enhanced functionality is delivered via the Family Assistance and Care through Technology Services (FACTS) system.

FACTS is a Cúram-based solution that provides workflow and task management. The workflow and tasks are created when new applications are received from clients, when redeterminations are coming due, or when clients contact the State to update their case information or to request additional information. FACTS tracks the life cycle of these case-based events to ensure that caseworkers are informed in a timely manner of pending actions so that clients can be served and cases can be maintained current and accurate.

The FACTS solution interfaces with the State's legacy eligibility system (ICES) for up-to-date case information and also shared information with other technologies to deliver a broad-based and comprehensive solution which includes Interactive Voice Recognition software supporting the Call Center, and document management and storage software that provides immediate access to electronic client and case documents.

Under the Hybrid model, the state is divided into ten regions. Each region has a Regional Manager responsible for the work processed in the region, a regional change center for the processing of reported changes, and an office in each county. Staff processing cases are either state staff or contracted staff. Applications and reported changes go into a centralized document center, electronic copies of hardcopy documents are attached to existing cases, and FACTS generates tasks electronically to a regional eligibility specialist (ES) (located either in a county office or in the regional change center) for processing. Once the ES has completed the required action, the case is sent to a state eligibility consultant (SEC) who reviews the case for correctness and either authorizes the case or sends the case back to the ES for corrections. ESs are contracted staff and as such may not approve or deny a client's benefits. SECs are state employees.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

In addition to infrastructure built into the Hybrid model to track caseworker actions, DFR has established several case review programs to monitor the timeliness and correctness of the eligibility process. DFR's Quality Control (QC) Section pulls a monthly sample of positive and negative case actions to review. The cases subject to review are error prone cases so the cases reviewed include individuals with earnings, individuals with income from sources other than employment, or individuals currently serving a sanction. The results of each TANF QC review are forwarded to the local office management. If QC finds an error, local office staff will correct the case and establish an overpayment if needed. DFR has contracted with First Data to assist in the contract oversight. As part of First Data's contract, they pull a random sample of one hundred TANF cases each month to review for completeness and correctness. Any errors are reported to local offices for corrections. Additionally, ACS, our contractor who deals with case processing, has its own quality assurance program and reviews two cases per worker per week for correctness. ACS uses the results of those case reviews in developing weekly policy quizzes.

In conjunction with the Hybrid model, FSSA has enhanced its training plan. ACS trains all eligibility staff (contracted or state) and develops all training materials. DFR reviews and approves all training materials. Additionally, DFR has implemented biweekly policy quizzes of all casework staff (state and contracted) to review the effectiveness of all trainings provided and to ensure the policy and procedure knowledge of all staff. Individuals failing the policy quizzes are referred for remedial training.

The procedures and processes established under the Hybrid model will ensure the inclusion of documentation supporting the age of the individuals, proof of relationship in the case files, and overall TANF payment history.

FSSA considers this finding resolved.

FINDING 2006 - FSSA(500)-13, TANF ELIGIBILITY - VERIFICATION

Federal Agency:	Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	James E. Dunn
Title of Contact Person:	TANF/Impact Manager
Phone Number:	232-4240
Compliance Requirement:	Eligibility
Internal Control:	Significant Deficiency

Finding:

During our audit of FSSA, we tested 240 TANF cases that received payment in August 2005. We found that FSSA had no procedures in place to verify that an individual of a TANF recipient household has not been convicted of fraudulently misrepresenting their residence in order to receive assistance from more than one state. This lack of verification resulted in a 100% error rate for the sample. It was also noted the FSSA did not have any procedures in place to ensure that no member of the household is fleeing to avoid prosecution, custody or confinement after conviction, to attempt to commit a felony, or violating a condition of probation.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

42 USC 608(a)(8) states: "A State to which a grant is made under section 603 of this title shall not use any part of the grant to provide cash assistance to an individual during the 10-year period that begins on the date the individual is convicted in Federal or State court of having made a fraudulent statement or representation with respect to the place of residence of the individual in order to receive assistance simultaneously from 2 or more States under programs that are funded under this subchapter, subchapter XIX of this chapter, or the Food Stamp Act of 1977 [7 U.S.C. 2011 et seq.], or benefits in 2 or more States under the supplemental security income program under subchapter XVI of this chapter. The preceding sentence shall not apply with respect to a conviction of an individual, for any month beginning after the President of the United States grants a pardon with respect to the conduct which was the subject of the conviction."

42 USC 608(a) (9) (A) states: "A State to which a grant is made under section 603 of this title shall not use any part of the grant to provide assistance to any individual who is-- (i) fleeing to avoid prosecution, or custody or confinement after conviction, under the laws of the place from which the individual flees, for a crime, or an attempt to commit a crime, which is a felony under the laws of the place from which the individual flees, or which, in the case of the State of New Jersey, is a high misdemeanor under the laws of such State; or (ii) violating a condition of probation or parole imposed under Federal or State law."

We recommended that FSSA implement procedures to verify that an individual of a TANF recipient household has not been convicted of fraudulently misrepresenting their residence in order to receive assistance from more than one state. We further recommend that FSSA implement procedures to ensure that no member of the household is fleeing to avoid prosecution, custody or confinement after conviction, to attempt to commit a felony, or violating a condition of probation.

Status of Finding as of June 2012:

DFR has instituted a signature block which contains specific statements relative to TANF as it relates to perjury and fleeing felons. This signature block is required to be completed for all applicants requesting assistance in Indiana. This process has been established to ensure that no family member living in a household receiving assistance is fleeing to avoid prosecution, custody or confinement after conviction of committing a felony, or violating a condition of probation. The signature section of Indiana's application for assistance (State Form 53263 (R4/5-11) DFR 2512) requires a signature and date and contains the following statements specific to TANF and focus on perjury and fleeing felons:

- INFORMATION THAT I GIVE IS SUBJECT TO VERIFICATION BY FEDERAL, STATE, OR LOCAL OFFICIALS TO DETERMINE IF THE INFORMATION IS FACTUAL. IF ANY INFORMATION IS INCORRECT, FOOD STAMPS OR OTHER BENEFITS MAY BE DENIED AND THE APPLICANT MAY BE SUBJECT TO CRIMINAL PROSECUTION FOR KNOWINGLY PROVIDING INCORRECT INFORMATION (7 CFR 273.2(b)(1)(i)).
- A person fleeing to avoid felony prosecution or jail after a felony conviction or is in violation of probation/parole resulting from a felony conviction is not eligible to receive Food Stamps and/or Temporary Assistance for Needy Families (*TANF*).
- A person convicted under federal or state law of a felony that includes possession, use, or distribution of a controlled substance is not eligible to receive Food Stamps and/or TANF.
- If applying for Temporary Assistance for Needy Families (*TANF*), my signature assigns and transfers to the Division of Family Resources all child support rights (*accrued, pending, and continuing*) which I have against absent parent(s). This assignment is subject to 42 USC SECTION 602(a)(26) as amended.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

- If applying for Food Stamps, I am registering all persons required to register for work and perform specific work including cooperation with employment and training activities.
- I have received a copy of the "Notice Regarding Rights and Responsibilities" and I understand all information included on this form. ·
- I certify under penalty of perjury, all information I have given on this application, any attachments and information provided during the eligibility determination process is complete and correct to the best of my knowledge and belief, including the citizenship or immigration status of each applicant.

If it is later determined that the household failed to divulge information specifically mentioned in the above statements, an over issuance claim is processed to collect and a determination as to whether or not to pursue prosecution for welfare fraud or an Administrative Disqualification Hearing. See sections 4610.15.00 through 4610.40.15 (<http://www.in.gov/fssa/files/4600.pdf>) of the Indiana Program and Policy Manual for the details of Indiana's policy regarding welfare fraud investigations..

FSSA considers this finding resolved.

FINDING 2006 - FSSA(500)-14, TANF ALLOWABLE COST

Federal Agency:	Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	James E. Dunn
Title of Contact Person:	TANF and Impact Manager
Phone Number:	232-4240
Compliance Requirement:	Eligibility, Allowable Cost
Internal Control:	Significant Deficiency

Finding:

During our audit of FSSA, we tested 240 TANF cases that received payment in August 2005. We found that in 22 of the cases the payments had not been correctly calculated. This was due to income being reported during the Income Eligibility and Verification System (IEVS) data exchange not being verified and used in the calculation of income, or recipients are not being placed on sanctions for not participating in IMPACT. This resulted in overpayments due to not reducing or eliminating payments due to increase in income. In one case the data exchange indicated a full year of income, but not reduction in benefits were made by the caseworker. These weaknesses resulted in an overpayment of \$2,749 or 5.15% of actual amount disbursed to the recipients for the sample tested. This amount projected to the population for the month of August would be \$463,647.

Per the ICES Program Policy Manual 2215.15.00: "Prompt action must be taken on all changes to determine if they affect eligibility. The case record must include the date the reported change was received, whether the change was reported by mail, telephone, or personal visit, the nature of change and any other appropriate information. The caseworker must take appropriate action on all reports of changed information promptly but no later than 10 days from the date of the receipt of the change."

We recommended that the caseworkers follow the policies and procedures established in the Family Social Services Administrative ICES Program Manual.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Status of Finding as of June 2012:

FSSA concurs with the audit finding and has implemented a Hybrid model to manage information processes; has designed a training plan for all caseworker staff, and instituted Quality Control and other case review programs to ensure that cases are processed correctly. The following paragraphs detail the steps taken to ensure caseworkers follow the policies and procedures established as part of the State Plan for the TANF Block Grant.

The implementation of the Indiana Eligibility Modernization Project (IEMP) provided an opportunity for FSSA to upgrade the processes and infrastructure that support the delivery of SNAP (Food Stamps), TANF and Medicaid services to needy Hoosiers throughout the State. The modernized hybrid solution was deployed in a phased approach and is currently implemented statewide. The purpose of the IEMP is to allow clients better and easier access to case data, multiple venues through which they can apply for benefits, and more timely eligibility determinations once applications have been submitted. Further, IEMP provides a more efficient and effective infrastructure for caseworkers throughout the State and in the Central Office in Indianapolis to receive and process client information and to make eligibility decisions. This enhanced functionality is delivered via the Family Assistance and Care through Technology Services (FACTS) system.

FACTS is a Cúram-based solution that provides workflow and task management. The workflow and tasks are created when new applications are received from clients, when redeterminations are coming due, or when clients contact the State to update their case information or to request additional information. FACTS tracks the life cycle of these case-based events to ensure that caseworkers are informed in a timely manner of pending actions so that clients can be served and cases can be maintained current and accurate.

The FACTS solution interfaces with the State's legacy eligibility system (ICES) for up-to-date case information and also shared information with other technologies to deliver a broad-based and comprehensive solution which includes Interactive Voice Recognition software supporting the Call Center, and document management and storage software that provides immediate access to electronic client and case documents.

Under the Hybrid model, the state is divided into ten regions. Each region has a Regional Manager responsible for the work processed in the region, a regional change center for the processing of reported changes, and an office in each county. Staff processing cases are either state staff or contracted staff. Applications and reported changes go into a centralized document center, electronic copies of hardcopy documents are attached to existing cases, and FACTS generates tasks electronically to a regional eligibility specialist (ES) (located either in a county office or in the regional change center) for processing. Once the ES has completed the required action, the case is sent to a state eligibility consultant (SEC) who reviews the case for correctness and either authorizes the case or sends the case back to the ES for corrections. ESS are contracted staff and as such may not approve or deny a client's benefits. SECs are state employees.

In addition to infrastructure built into the Hybrid model to track caseworker actions, DFR has established several case review programs to monitor the timeliness and correctness of the eligibility process. DFR's Quality Control (QC) Section pulls a monthly sample of positive and negative case actions to review. The cases subject to review are error prone cases so the cases reviewed include individuals with earnings, individuals with income from sources other than employment, or individuals currently serving a sanction. The results of each TANF QC review are forwarded to the local office management. If QC finds an error, local office staff will correct the case and establish an overpayment if needed. DFR has contracted with First Data to assist in the contract oversight. As part of First Data's contract, they pull a random sample of one hundred TANF cases each month to review for completeness and correctness. Any errors are reported to local offices for corrections. Additionally, ACS, our contractor who deals with case processing, has its own quality assurance program and reviews two cases per worker per week for correctness. ACS uses the results of those case reviews in developing weekly policy quizzes.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

In conjunction with the Hybrid model, FSSA has enhanced its training plan. ACS trains all eligibility staff (contracted or state) and develops all training materials. DFR reviews and approves all training materials. Additionally, DFR has implemented biweekly policy quizzes of all casework staff (state and contracted) to review the effectiveness of all trainings provided and to ensure the policy and procedure knowledge of all staff. Individuals failing the policy quizzes are referred for remedial training.

The procedures and processes established under the Hybrid model will ensure that caseworkers follow the policies and procedures established under the TANF State Plan.

FSSA considers this finding resolved.

FINDING 2005 - FSSA(503)-19, ONGOING OUT-OF-STATE LICENSE VERIFICATION

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Special Tests and Provisions – Provider Eligibility
Internal Control:	Significant Deficiency

Finding:

There is no consistent procedure to verify on an on-going basis that the licenses of out-of-state providers enrolled in the Indiana Medicaid program remain active. The process to verify in-state provider license numbers involves a monthly systematic interface with the Indiana Health Professions Bureau (now merged with the Indiana Professional Licensing Agency). The policy manual for provider enrollment states that out-of-state providers are to be end dated at the date of their license expiration date. Out-of-state providers were not consistently found to be end dated when their license came up for recertification. In these cases, there is no procedure to verify licensure other than at the time of initial enrollment. License expiration dates vary by state and medical specialty. License expiration dates for states contiguous to Indiana may be as long as three years between recertification. In the three years between recertification, disciplinary actions or other events may occur which could render a physician's license invalid. Improper Medicaid payments may be made to providers which bill after this date.

There are several obstacles to the systematic verification for out-of-state licenses. Provider license numbers are not identified in AIMS by licensing state. License numbers were inconsistently entered in AIMS when the provider was enrolled. Some provider license numbers include letters within the license number (such as a postal abbreviation for the state or a specialty abbreviation) or special characters such as hyphens. Some of the entered license numbers are incorrect or incomplete. Therefore, if the numbers were systematically interfaced with another state's licensing data, there would be several exceptions for non-matches even if the provider's license was active. This would require substantial manual follow-up procedures.

Contractor requirement PRC-9 of the January 1, 2004, Scope of Work of the EDS contract states: "Maintain regular communication with the applicable State agencies to perform certification and licensure verification. Verify certification in other states for out-of-state providers."

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

42 CFR §440.50 states that the services of physicians and dentists must be "(2) By or under the personal supervision of an individual licensed under State law to practice medicine or osteopathy."

42 CFR §447.45 states: "(f) Prepayment and postpayment claims review. (1) For all claims, the agency must conduct prepayment claims review consisting of--(i) Verification that the recipient was included in the eligibility file and that the provider was authorized to furnish the service at the time the service was furnished . . ."

We recommended that FSSA review the medical license verification process for completeness across all provider types and provide for on-going licensure reviews of out-of-state providers.

Status of Finding as of June 2012:

HP is working with Lexis Nexis (a third party vendor) to develop the exchange of data and the creation of reports to identify any licensed providers located outside of Indiana. Until this final step is completed with Lexis Nexis, HP continues the manual review process they started last fall. State websites have been identified and staff validates the active status of each license number. Action is taken to end-date the enrollment if the license is not active.

FSSA considers this finding resolved.

**FINDING 2005 - FSSA(503)-23, AIMS CONTRACTOR ACCESS
ASSIGNMENTS AND CONTROLS NOT MONITORED**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	State Children's Health Insurance Program (SCHIP), Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Special Tests and Provisions – ADP Risk Analysis and System Security Review
Internal Control:	Significant Deficiency

Finding:

During the fiscal year ended June 30, 2005, FSSA's OMPP did not monitor the access assignments and associated controls maintained by the contractor for the AIMS. The contractor operates the Medicaid and SCHIP programs for OMPP using AIMS. Monitoring of access assignments is necessary to ensure adequate controls are in operation for the proper segregation of duties and security of records.

"State agencies are responsible for the security of all ADP projects under development, and operational systems involved in the administration of HHS programs. State agencies shall determine the appropriate ADP security requirements based on recognized industry standards or standards governing security of Federal ADP systems and information processing." (45 CFR 95.621 (f) (1))

We recommended that FSSA develop a monitoring plan which would include regular review of the access assignments maintained by the AIMS contractor to ensure proper segregation of duties, and that controls are in operation to ensure that access is changed or terminated corresponding to changes in job positions or terminations, as applicable.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Status of Finding as of June 2012:

The contractor produces *Quarterly Access Audit Reports* are for each business unit leader for review. These are placed on the contractor's HIPAA drive where the OMPP HIPAA Privacy Coordinator has access to them. The audit reports are reviewed by unit leaders and any changes made are noted in the response from each unit which is also posted for review. The leader follows up by submitting a request via the Security Access Request website. The access assignments for each business unit are defined according to the *Standard AIM Profile* by the leaders of each business unit.

The Contractor's access administrator posts the record of correspondence with unit leaders and the access change requests in the Contractor's Security folder on the Contractor's HIPAA Drive. The OMPP Privacy and Security Coordinator has access to this drive for oversight purposes. A monitoring tool is utilized to show that all necessary documentation has been supplied.

FSSA considers this finding resolved.

FINDING 2004 - FSSA(503)-5, SUPERVISION OF LOCAL OFFICES OF FAMILY AND CHILDREN

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	State Children's Insurance Program (SCHIP), Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Activities Allowed or Unallowed, Eligibility
Internal Control	Significant Deficiency

Finding:

As noted in Attachment 2.2-A of the Indiana State Plan, the Agency that determines eligibility for coverage is "Each County Welfare Department under the supervision of the Family and Social Services Administration" (FSSA). In 1986, the County Welfare Departments were transformed into the local Offices of Family and Children (OFCs). FSSA's Division of Family and Children (DFC) has oversight responsibility for the local OFCs.

We reviewed monitoring and reporting mechanisms between DFC's central office and the local OFCs during the audit period. We discovered that the monitoring controls for central office oversight of local OFCs mainly concerned the Food Stamp program, and applicability to the Medicaid program was limited:

Second-Party Review (SPR). Local supervisors perform an SPR or desk review on all cases authorized by caseworkers who are on probation or who have been employed less than six months. In prior years, SPRs were also performed for a sample of all experienced caseworkers. However, as of 2003, targeted SPRs were implemented to review earned-income determinations for the Food Stamp program only.

Management Evaluation Reviews (MERs). As part of the MER, a random sample of Food Stamp cases is selected for desk review. Since Medicaid cases are frequently handled by specialized staff, and program requirements significantly differ, MERs are of limited usefulness in monitoring Medicaid-related duties.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Quality Control (QC) Reviews. During the audit period, DFC's Bureau of Family Resources (BFR) completed a Medicaid Eligibility Quality Control (MEQC) pilot project, as mandated by CMS. The scope of the MEQC project was limited to a highly technical area of nursing home admissions involving potential estate-shielding tactics. Although error rates identified were high, broad-based conclusions cannot be necessarily projected to the program as a whole.

Audit Division Reports. FSSA's Audit Division performed on-site audits of local OFCs throughout 2002-2004. We reviewed the scope of these audits and found that, for all but two counties, the audits did not test any federally-funded Medicaid-related functions.

Through interviews with staff and management we verified that the primary purpose of these monitoring and reporting mechanisms was to achieve a lower statewide error rate for Food Stamp eligibility determinations. FSSA allocated quality control resources to lowering the Food Stamp error rate to avoid financial penalties imposed by the United States Department of Agriculture (USDA). In contrast, by opting for the pilot project option offered by CMS for Medicaid, the State was able to avoid potential exposure to the risk of broad-based penalties altogether. As resources were reallocated to lowering the Food Stamps error rate, residual coverage of Medicaid functions by the SPR process was eliminated.

Furthermore, we determined that FSSA management had fostered a culture that encouraged autonomy at the local level, to the point where the central office of the DFC served as a clearinghouse for information and technical assistance but not accountability for program management, which rested with the local directors.

The association of quality control with penalty avoidance rather than a management responsibility in its own right, combined with an emphasis on local autonomy, constitutes a deficiency in the control environment at DFC. Upon inquiry, OMPP indicated it was unaware of the extent of these deficiencies and their potential impact on the Medicaid program. This lack of communication between divisions constitutes a deficiency in the control environment at OMPP and FSSA.

To test the potential impact of these control deficiencies on the Medicaid program, we focused on whether local offices were being held accountable to follow up on independent verifications of local office data against outside sources. As required by 42 CFR 435.940 through 435.960 and Section 4.32 of the State Plan, eligibility data entered by local caseworkers in the Indiana Client Eligibility System (ICES) is periodically verified against independent information, including (but not limited to) information from the Social Services Administration (SSA), Internal Revenue Service (IRS) and Indiana's Department of Workforce Development (DWD). If a discrepancy is found, a data alert is generated by ICES to the caseworker. If the caseworker does not enter a code indicating what type of action was taken and the date action was taken, an alert is generated by ICES to the supervisor. Data will not be automatically overwritten in ICES as the result of a data exchange except for Social Security (SS) benefits or Supplemental Security Income (SSI) verified by SSA.

We were unable to identify any reporting mechanism by which DFC monitored the disposition of data alerts by local OFCs. We requested a custom query from the ICES data warehouse for alerts received during 2003 and 2004 that (1) remained uncompleted despite (2) having generated a supervisory alert. We verified that over 13,000 such alerts remained on the system, including over 2,000 new hire matches against Indiana's child support system and over 200 prison inmate matches against SSA.

More than 7,000 alerts belonged to St. Joseph County, including multiple repetitive alerts for the same case file across time periods. St. Joseph County was selected for a MER in 2000 and 2004. We reviewed the 2000 report and found that problems had been noted in this area, and a recommendation for additional training issued. The same problems were noted in 2004, but no recommendation was made.

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

However, even for counties for which data alert screens are being completed by caseworkers, no effective oversight exists that these screens are being completed on other than a perfunctory basis unless the case file is selected as part of an SPR or QC sample. Medicaid files are not included in the selection process except under limited circumstances.

The risk of inadequate follow-through for data alerts is exacerbated for pregnant women and children under the age of 19 covered under Hoosier Healthwise, a health coverage program jointly funded by Medicaid and the State Children's Health Insurance Program (SCHIP). Applicants to Hoosier Healthwise are subject to simplified verification rules. Under simplified verification, the applicant's statement is accepted as verification of name, citizenship, address, residency, marital status, and date of birth so long as a valid Social Security number is submitted. Income may be verified by a single pay stub or child support receipt so long as the applicant states that monthly income did not fluctuate from the current level in the prior three months.

42 CFR 435.903 states: "The agency must---(a) Have methods to keep itself currently informed of the adherence of local agencies to the State plan provisions and the agency's procedures for determining eligibility; and (b) Take corrective action to ensure their adherence." 42 CFR 435.952 sets forth requirements for the timely review of information received through data matches. 42 CFR 435.952(f) states: "The agency must use appropriate procedures to monitor the timeliness requirements of this section."

We recommended that OMPP coordinate with DFC to implement monitoring procedures to ensure appropriate follow-up on data alerts by the local OFCs.

Status of Finding as of June 2012:

DFR receives a data match/alert from SSA. Those matches are translated into ICES alerts for the eligibility staff to work. With the termination of IBM's contract, the state is changing the eligibility process, which includes the staff responsible for working alerts. In the new Hybrid model, alerts will be worked at a Regional Change Center. In April 2011, a software tool (Staff Management and Resource Tool – SMART) was implemented in Hybrid counties to allow eligibility staff insight into the due dates of the alerts and, with this tool, to have the capability of working overdue and those coming due tasks on a more timely basis. As of February 20, 2012, all ten (10) DFR regions were converted to the new hybrid business model. DFR management at the local and central office level have access to extensive systems and support for ongoing monitoring. Since the termination of the IBM Contract, all systems are now housed within the State of Indiana infrastructure that allows for ongoing monitoring and system support from the Indiana Office of Technology Services. Reports are available and used by FSSA/DFR and others to monitor ICES to make sure the information is not only entered timely but also accurately.

FSSA considers this finding resolved.

FINDING 2004 - FSSA(503)-8, PROVIDER ENROLLMENT (HCBS WAIVERS, FIRST STEPS)

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	State Children's Insurance Program (SCHIP), Medical Assistance Program
CFDA Number:	93.767 and 93.778
Auditee Contact:	James Waddick
Title of Contact Person:	Interim SUR Audit Manager
Phone Number:	317-234-7484
Compliance Requirement:	Special Tests and Provisions – Provider Eligibility
Internal Control:	Significant Deficiency

STATE OF INDIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – RESOLVED
(Continued)

Finding:

Prior to the formation of the cross-divisional Waiver Unit between the Office of Medicaid Planning and Policy (OMPP) and the Division of Disability, Aging and Rehabilitative Services (DDARS) in early 2004, home and community based service (HCBS) waiver providers were enrolled by DDARS staff under a provider agreement that did not meet Medicaid disclosure standards. Some providers separately executed a Medicaid-compliant agreement with the Medicaid claims payment contractor, EDS, to provide traditionally covered services. An enrollment project to ensure that all waiver providers have executed a Medicaid-compliant agreement is scheduled for completion in early 2005.

In addition, during the audit period, providers participating in the First Steps early intervention program were enrolled by the Division of Family and Children's (DFC's) central reimbursement office (CRO) contractor, Covansys. These providers did not complete a Medicaid-compliant agreement, even though their services were submitted by DFC for reimbursement by EDS if provided to a Medicaid-eligible recipient, as confirmed by data matches to the Indiana Client Eligibility System (ICES).

42 CFR 455.104 enumerates various provider disclosure requirements for the Medicaid program.

We recommended that adequate disclosures be obtained from all First Steps providers whose services are potentially billable to the Medicaid program. We also recommended completion of the HCBS waiver provider enrollment project.

Status of Finding as of June 2012:

The project to update the enrollment documentation of participating waiver providers has been completed. Any providers that had not submitted the required paperwork had their enrollments end-dated effective October 1, 2011. OMPP worked with the three waiver agencies to identify and work with any providers that had not submitted the required paperwork to support their re-enrollment if they were interested in providing services to recipients.

FSSA considers this finding resolved.



AUDITOR OF STATE

Tim Berry

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<http://www.in.gov/auditor>

April 2, 2013

Mr. Bruce Hartman, State Examiner
Indiana State Board of Accounts (SBOA)
302 W. Washington Street
Indiana Government Center South, Suite E418
Indianapolis, IN 46204

Dear Mr. Hartman:

This letter provides official responses for the financial statement findings for inclusion in the State's Single Audit Report for the fiscal year ended June 30, 2012.

FINDING 2008 - CAFR-1, CONSTRUCTION IN PROGRESS

Auditee Contact Person: Steve Daniels
Title of Contact Person: Deputy Auditor of Fiscal Operations
Phone Number: 317-233-9817
Internal Control: Significant Deficiency

The Indiana Department of Administration (IDOA) and the Indiana Department of Transportation (INDOT) maintain databases of the State's construction in progress activity. Procedures in place to report to the Auditor of State the activity and balances at year end were not adequate to ensure that construction in progress balances reported for external financial reporting were accurate. Our testing of construction in progress activity in the current audit again found errors similar to those found in prior audits. INDOT construction in progress balances disclosed \$58 million of construction projects were completed but were still accounted for in construction in progress. INDOT also incorrectly overstated the amount of right of way capitalized by \$1.3 million. Additionally, our testing of IDOA projects disclosed that completed capital construction projects were removed from construction in progress but were not added to capital assets. This resulted in an understatement of capital assets of \$1.8 million. Furthermore, it was determined that IDOA did not correctly obtain the beginning balance of the individual construction projects. IDOA used a formula to calculate the beginning balance of these projects instead of verifying the beginning balance from the contract or purchase orders. This improper calculation resulted in an understatement of construction commitments by \$1.6 million. These errors resulted in a prior period adjustment to restate beginning construction in progress balances and a recalculation of construction in progress balances for both IDOA and INDOT at year end for external financial reporting.

The Governmental Accounting Standards Board requires the capitalization of a government's capital assets in the period in which they are acquired or constructed.

Each agency, department, quasi, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies and also with various accounting guides, manuals and other publications. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Status of Finding as of March 2013:

IDOA:

IDOA has corrected their construction in progress (CIP) preparation process to obtain the actual beginning balances for the purchase orders from the State's accounting system.

The individual agencies with construction projects managed through IDOA are responsible for adding a completed project to ENCOMPASS Asset Management. IDOA is responsible for timely communicating to agencies that a project is completed.

IDOA has begun reviewing projects on a monthly basis to determine if they are completed so that they can notify agencies that a project is completed and that they must now make the addition to ENCOMPASS AM. IDOA will work with each agency that has a completed project to ensure that it has all of the information needed to make the addition to capital assets.

IDOA will continue to use the procedures they developed during fiscal year 2012 to review each individual project for determining if it is a capital project.

INDOT:

The prior year status for this finding as it relates to INDOT reported that INDOT Accounting and Capital Funds Management Divisions were in the process of reviewing all construction in progress projects to determine if there were other completed projects that should have been moved to their infrastructure inventory. INDOT staff completed this review during fiscal year 2012 and it resulted in the \$58 million prior period adjustment.

Accounting staff have met several times with the Construction Director and Site Manager Programmer to discuss and emphasize the importance of entering the data into Site Manager and to determine what actions could be taken to help improve input into Site Manager. INDOT Construction staff will start monthly reviews of their CIP projects to ensure that completed projects are updated timely in Site Manager assuring that they are moved to their infrastructure inventory and to ensure that the correct costs are included in its CIP balances. In addition, INDOT's Construction director has emphasized the importance of updating Site Manager at the construction meetings held with district staff. Also, a new PO close out process has been implemented to help INDOT staff identify contracts that should be updated with completed dates. In addition, the Accounting staff will send a list of active projects to the district finance staff at the end of the fiscal year for assistance in identifying completed projects since the completed date resides at the district level in most cases. Lastly, in addition to the Construction division committing to performing a monthly review, the Accounting staff will also work with INDOT's Financial Systems Integration Division at the end of the fiscal year to help identify projects/contracts that should be reported as completed.

FINDING 2008 - CAFR-5, MEDICAID

Auditee Contact Person: Steve Daniels
Title of Contact Person: Deputy Auditor of Fiscal Operations
Phone Number: 317-233-9817
Internal Control: Material Weakness

As reported in the 2008 audit, adequate procedures were not in place to properly report the Medicaid Assistance Fund transactions made by the Medicaid fiscal agent for proper external financial reporting. The State accounting records post the net disbursement issued to fund the Medicaid checking account, with subsequent entries to recognize assessment fees. In the 2008 audit, adjustments were proposed and subsequently made to properly reflect this activity. In fiscal years 2009 through 2011, adjusting entries were submitted by FSSA to properly recognize Medicaid Assistance Fund activity for external financial reporting; however, our audits identified various accrual errors for which adjustments were required to fairly state fund activity. Additionally, in the 2011 audit we found that FSSA transferred \$391.2 million in federal grant revenue from the Medicaid Fund to the ARRA Fund in error and also found that the ARRA Fund understated revenue and expenses of \$31 million when prior year overstated amounts were reversed. Adjustments were made to correct the financial reporting errors and, in January 2012, the transfer error was corrected by returning funds from ARRA to the Medicaid Fund. The budgetary system was not correspondingly adjusted as the budgetary balance for Medicaid ARRA remained at June 30, 2012.

During our current audit we again found that the adjusting entries submitted by FSSA didn't include all adjustments necessary to properly present the Medicaid Assistance Fund for external financial reporting. Adjustments submitted by FSSA omitted the effects of law changes that increased hospital and nursing facility claims and nursing facility fees retroactively to July 2011. This understated accounts receivables and revenues by \$136 million and understated claims payable and expenses by \$138 million. We also found that the adjusting entries overstated accounts receivables and program expenditures for fees withheld by the fiscal agent, as the processing cutoff dates did not correspond with the state's fiscal year end. The fiscal agent recorded July fee revenues and collections in June. This caused the accounts receivable balances reported by the fiscal agent at June 30, 2012 to be in error. This impacted the financial statements by overstating receivables and revenues by \$89 million and overstating expenses of the Medicaid fund by \$38 million. Following our communication of the above noted errors, adjustments were recorded to correct the financial statements.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state Medicaid Assistance Fund activity and balances for external financial reporting in accordance with standards issued by the Governmental Accounting Standards Board. Risk assessment should be applied to the understanding of the environment and transaction source changes in order to ensure complete and accurate financial statements.

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude,

awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview)

Status of Finding as of March 2013:

The Office of Medicaid Policy and Planning within the Family and Social Services Administration (FSSA) administers the Medicaid Assistance Fund. FSSA has had a process in place to provide the accruals and adjustments since the State's 2009 CAFR. FSSA will review this process and make any necessary changes to it by its 2013 CAFR reporting to ensure that the accruals and adjustments that they provide incorporate changes needed from new and/or changed laws and/or rules impacting the fund. Before providing the 2013 CAFR's Medicaid accruals and adjustments, FSSA will analyze the fiscal agent transactions to determine if adjustments are needed for differences between the processing cutoff dates and the State's fiscal year end.

FSSA will request additional information on the budgetary balance noted in the finding. If adjustments are needed, FSSA will request the assistance of the State Budget Agency to correct the ARRA Fund balance.

FINDING 2009 - CAFR-1, UNEMPLOYMENT INSURANCE

Auditee Contact Person: Steve Daniels
Title of Contact Person: Deputy Auditor of Fiscal Operations
Phone Number: 317-233-9817
Internal Control: Material Weakness

The Indiana Department of Workforce Development (DWD) is responsible for the collection of unemployment taxes from Indiana employers and the payment of unemployment benefits to qualified citizens. When the tax is collected by DWD from an Indiana employer, DWD receipts the monies into the state's records and then transfers the funds to the US Department of the Treasury. The US Department of the Treasury maintains the funds in a Trust Fund. When an individual is eligible to receive unemployment compensation, DWD must draw down the funds from the US Department of the Treasury to pay those claims. These funds are drawn down on a daily basis. In February 2007, DWD no longer issued checks to claimants, but began issuing the unemployment compensation via a debit card. At that same time, DWD ceased reporting the draw downs and the payment of unemployment benefits in the Auditor of State's records. Additionally, in September 2009, DWD began recording the receipt of unemployment tax from Indiana employers and the distribution of the funds to the US Department of the Treasury as a net amount. The Unemployment Compensation Fund is the responsibility of the State of Indiana and is reported in the State's Comprehensive Annual Financial Report (CAFR) as a proprietary fund. DWD did not receive approval from either the Auditor of State or the State Budget Agency to cease reporting these monies within the Auditor of State's records. In November 2011, DWD began again reporting the draw down of funds from the Trust Fund and the payments of unemployment benefits in the Auditor of State's records; however, this reporting is not being consistently done.

DWD does not have an adequate process in place for the compilation and review of fund activities for inclusion in the CAFR. Financial statements compiled and presented for audit by DWD staff were determined to include various material errors for which we recommended adjustments to fairly state the activity of the fund. During our audit of the Unemployment Insurance Fund financial statements, we found that cash was understated by \$197 million. Revenue from employer contributions was overstated by

\$5 million and federal revenue was understated by \$771 million. General and administrative expenses were understated by \$2 million and Unemployment Compensation benefits expenses were overstated by \$1.14 billion.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state Unemployment Insurance Fund activity and balances for external financial reporting in accordance with standards issued by the Governmental Accounting Standards Board.

The accounting system should support a general ledger trial balance for the fund necessary for the financial administration, interim and financial statement reporting of the fund. "Each fund must be accounted for in a separate self-balancing set of accounts for its assets, liabilities, equity, revenues, expenditures, or expenses (as appropriate), and transfers." (NCGA Statement 1, paragraph 21)

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Status of Finding as of March 2013:

DWD concurs that they should record all financial activity for the Unemployment Compensation Fund in the State's accounting system, ENCOMPASS, consistently and with accuracy and is fully committed to do so. DWD further agrees that it should have an adequate, documented process for the preparation of the financial statements, notes, and schedule required to be included in the State's CAFR.

DWD does have adequate systems in place to review, compile and report accurate information on UI Trust Fund activities to the federal government; however, difficulty was experienced translating this information to the State CAFR.

2012 was the second year DWD was responsible for preparing the UCF financial statements needed for the State's CAFR and was the first year in which the process was completed independently. In prior years, DWD staff made correcting adjustments as recommended by the SBOA auditors that prepared these statements but had very limited participation in transferring of the compiled data to the CAFR. Going forward, DWD will ensure that it employs personnel from its agency that are adequately qualified to prepare these statements in accordance with generally accepted accounting principles, or seek assistance from a Certified Public Accounting firm for the preparation of these financial statements.

It should be noted that the total dollars listed in this report as being in error were only on this initial report; they were corrected prior to the CAFR being finalized and are not reflective of the financial accuracy of the system and processes used to track UI financial activities and complete other required reports for the UI Trust fund.

OMB/SBA staff will arrange a meeting with DWD management prior to May 4, 2013 to discuss their accounting and financial statement preparation for the Unemployment Compensation Fund, after which time, DWD shall create a formal plan no later than June 1, 2013 to address the audit findings so that deficiencies may be corrected in time for the next State CAFR.

FINDING 2011 - CAFR-1, INTERNAL CONTROLS OVER CORPORATE TAX

Auditee Contact Person: Michael Ashley
Title of Contact Person: Chief Financial Officer
Phone Number: 317-232-2177
Internal Control: Material Weakness

The Department of Revenue (DOR) administers and collects tax revenues for the State. Beginning in 2007, DOR provided taxpayers the option to pay their estimated corporate income tax through an electronic payment method known as eCheck. In November 2011, an error was discovered in DOR's post-remittance transfer process in which estimated corporate income tax payments made since the inception of the electronic filing were not transferred out of DOR's Collection Fund and credited to the State's General Fund. The error occurred from January 2007 through November 2011, totaling \$320.2 million. Of this amount, \$148.9 million occurred prior to State Fiscal Year (SFY) 2011, \$139.2 million occurred during SFY 2011, and \$32.1 million occurred in SFY 2012. These errors resulted in a prior period adjustment in the SFY 2011 financial statements of \$148.9 million to increase the beginning net assets of the General Fund and reduce the net assets of the Collection Fund, as well as adjusting entries to properly reflect corporate income tax revenues during SFY's 2011 and 2012.

The post-remittance transfer error was a result of a programming error in DOR's Voucher Commit Report that is used to transfer revenues out of the Collection Fund. The lack of internal controls in place over the Collection Fund by not having proper reconciliation procedures in place allowed the accumulation of corporate tax revenues in the Fund to go undetected.

During our audit of DOR's adjusting entries to correct the General Fund understatement of \$320.2 million, we discovered DOR had duplicated \$993 thousand of the estimated corporate income tax eCheck November 2011 activity, thereby causing the Collection Fund to be understated and the General Fund overstated by that amount after the adjusting entries were posted to the State's accounting system in November 2011. An adjusting entry was made to correct for the duplication error in December 2011. A balance of \$46.4 million remained in the Collection Fund after the November 2011 adjusting entries for corporate income tax revenues were made. This balance increased to \$47.4 million after the December adjusting entry was posted.

Upon discovery of the issues surrounding the Collection Fund during the SFY 2011 audit, DOR performed an internal review of their procedures and policies in place to determine how to correct the Collection Fund imbalance as well as correct any other issues with their tax revenue processes. DOR made five adjusting entries totaling \$91.7 million, to reconcile and correct the material portion of the Collection Fund imbalance as well as corrected other errors that were discovered for DOR tax revenue activities up through December 2012. As of January 2013, DOR is in the process of correcting the \$7.5 million unreconciled balance remaining in the Collection Fund.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state tax revenue activity and balances for external financial reporting are made in accordance with standards issued by the Governmental Accounting Standards Board.

System controls are in effect on the ENCOMPASS financial accounting system, which is the official book of record for the State; however, each agency is responsible for controls in any subsidiary systems used or other records maintained. At all times, the agency's manual and subsidiary ledgers should reconcile with ENCOMPASS. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Controls over the receipting, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Status of Finding as of March 2013:

The DOR has made all correcting entries to the General Ledger; corrected all material, underlying problems associated with the Collection Fund; and implemented monthly review and reconciliation controls that should prevent re-emergence of this issue in the future. The DOR is also in the process of evaluating all revenues processed through this holding account for opportunities to reduce the use of this account and directly post to the appropriate revenue account in the General Ledger.

The Department of Revenue (DOR) recognizes the CAFR findings denoted by the State Board of Accounts (SBOA) in their audit of our financial records for Fiscal Year 2012, and all material adjusting entries have been made to the state's General Ledger in accordance to protocols prescribed by the Auditor of State's office. The SBOA's concerns expressed within this audit regarding our internal controls, processes, systems, and resources are similar to those issues brought forth in an audit conducted by Deloitte & Touche during 3rd/4th quarter of 2012. The DOR has incorporated these findings and recommendations into a formal, comprehensive project plan and has begun to implement this plan to improve our capability and accuracy in properly accounting for receipt and disbursement of revenues.

FINDING 2011 - CAFR-3, INTERNAL SERVICE FUND REPORTING

Auditee Contact Person:	Steve Daniels
Title of Contact Person:	Deputy Auditor of Fiscal Operations
Phone Number:	317-233-9817
Internal Control:	Significant Deficiency

The State of Indiana does not have an adequate process in place for the compilation and review of certain internal service fund activity for inclusion in the state's financial statements. As reported in the 2011 audit, statements compiled and presented for audit for the State Personnel Health Insurance Fund, the State Employee Disability Insurance Fund, and the Aviation Fund (part of the Administrative Services Revolving Fund) were determined to include various errors, for which we recommended adjustments to fairly state the activity of the internal service funds. In the current audit, our testing of financial statements presented for audit again noted errors related to the State Employee Health Insurance Fund and the State Employee Disability Fund. As noted in the prior finding, certain revenues and expenses of the State Employee Health Insurance Fund and the State Employee Disability Insurance Fund are posted as increases or decreases to liability accounts in the state's accounting system rather than to revenue and expense accounts. For these accounts, an analysis of ENCOMPASS journal entry types or other chartfields is required to reclassify amounts for proper external financial statement presentation. Statements compiled by the state's contractor contained errors related to this activity which were not

detected by management's review prior to presentation to us for audit. In the current audit of the State Health Insurance Fund, we found premium revenue understated by \$635 thousand, expenses understated by \$6.3 million, and health claims payable understated by \$557 thousand. In our audit of the Employee Disability Insurance Fund, we found revenue overstated and expenses understated by \$131 thousand.

The accounting system should support a general ledger trial balance for the fund necessary for the financial administration, interim and financial statement reporting of the fund. "Each fund must be accounted for in a separate self-balancing set of accounts for its assets, liabilities, equity, revenues, expenditures, or expenses (as appropriate), and transfers." (NCGA Statement 1, paragraph 21)

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state internal service fund activity and balances for external financial reporting are made in accordance with standards issued by the Governmental Accounting Standards Board.

Each agency, department, institution or office is responsible for compliance with applicable statutes, regulations, contract provisions, state policies, and federal requirements. Compliance is required, as applicable, with generally accepted accounting principles, and standards issued by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other standard setting bodies. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Status of Finding as of March 2013:

The Director of Finance of the State Personnel Department (SPD) as opposed to a State contractor will compile their internal service funds' financial statements which include the State Employee Health Insurance Fund and the State Employee Disability Fund for the fiscal year ending June 30, 2013. Compilation of the State's internal service fund statements became the responsibility of the agencies that administer them effective June 30, 2011. Prior to June 30, 2011, the Indiana State Board of Accounts prepared these statements as a non-audit service agreed upon in the engagement letter.

During the current fiscal year, the SPD Director of Finance, working with the Auditor of State's Office, made accounting changes for recording their internal service funds' financial activity in the State's accounting system, ENCOMPASS. SPD began using program and product codes to account for the revenues and expenses of these funds to improve their preparation of the financial statements. In addition, the SPD has made the necessary accounting entry adjustments to bring current fiscal year activity into conformance with the new accounting structure.

FINDING 2012 - CAFR-1, INTERNAL CONTROLS OVER LOCAL OPTION INCOME TAXES

Auditee Contact Person: Michael Ashley
Title of Contact Person: Chief Financial Officer
Phone Number: 317-232-2177
Internal Control: Material Weakness

The Indiana General Assembly enacted legislation that provides each county the option of adopting a County Adjusting Gross Income Tax (CAGIT) in 1973, County Option Income Tax in 1984 and a third option that can stand alone or may be supplementary to the first two, County Economic Development Income Tax (CEDIT) in 1987. Collectively, these local option income taxes are commonly referred to as "LOITs". LOITs are collected by the State and distributed back to the counties from which the collections

were derived for allocation to governmental entities within the counties. The collections for any particular county that has adopted a LOIT are derived from residents of the county and individuals who work in the county but reside in a county that has not adopted a LOIT. For LOIT purposes, an individual's county of residence or an individual's county of principal work activity is determined as of January 1 of each year.

The LOIT amounts to be distributed in a calendar year are determined and certified by the State Budget Agency (SBA) by August 2 of the preceding year. In April 2012 a programming error was discovered affecting the County Statistics Detail Report that the Department of Revenue (DOR) provides SBA to determine the LOIT certified amounts counties receive each year, causing a portion of the LOITs collected to be kept in the State's General Fund, instead of being remitted to the counties. The programming error was a result of DOR not having proper internal controls in place for reviewing coding changes made to reports provided by DOR to ensure the reports are providing accurate information. The programming error affected LOIT distributions made in State Fiscal Year (SFY) 2011 through March 2012, totaling \$207 million.

Adequate procedures should be in place to ensure accruals and other adjustments needed to fairly state tax revenue activity and balances for external financial reporting are made in accordance with standards issued by the Governmental Accounting Standards Board.

Changes to the accounting system's computer programs must be adequately controlled including the following requirements:

- Computer source (human readable) and load (machine readable) modules must be protected from unauthorized modification.
- Modifications to computer source code must occur in a test environment and not affect production source code.
- All modifications to computer source code must be adequately tested. Modifications must be approved by management.
- Individuals responsible for modifying computer source code in a test environment must be prevented from updating computer code in the production environment. Movement of computer source and load modules from the test to production environments must be completed by authorized employees not responsible for modification of computer source or load modules.

Various other system components such as configuration parameters and control tables can also have a significant impact on the way the system operates and processes information without changing actual program code. Changes to these system components should also be controlled by similar mechanisms. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.11)

Written procedures must be available for all computerized accounting systems which provide instructions on the requirements for the approval of information prior to entry into the computer, as well as the accurate entry, processing, and reporting of information from the accounting system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.14)

Controls over the receipting, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Status of Finding as of March 2013:

The DOR completed all LOIT adjustments including adjusting entries to the General Ledger and disbursement corrections to the Counties in fiscal year 2012. The application code that produced these errors has also been corrected, and corresponding review and system testing methods were enhanced in concert with the State Budget Agency to prevent re-emergence of this issue.

The Department of Revenue (DOR) recognizes the CAFR findings denoted by the State Board of Accounts (SBOA) in their audit of our financial records for fiscal year 2012, and all material adjusting entries have been made to the state's General Ledger in accordance to protocols prescribed by the Auditor of State's office. The SBOA's concerns expressed within this audit regarding our internal controls, processes, systems, and resources are similar to those issues brought forth in an audit conducted by Deloitte & Touche during 3rd/4th quarter of 2012. The DOR has incorporated these findings and recommendations into a formal, comprehensive project plan and has begun to implement this plan to improve our capability and accuracy in properly accounting for receipt and disbursement of revenues.

FINDING 2012 - CAFR-2, INTERNAL CONTROLS OVER TAX RECEIPTS

Auditee Contact Person: Michael Ashley
Title of Contact Person: Chief Financial Officer
Phone Number: 317-232-2177
Internal Control: Material Weakness

The Department of Revenue (DOR) was created by an Act of the Indiana General Assembly on Feb. 18, 1947. DOR is responsible for providing service to Indiana citizens regarding state tax matters. Additionally, DOR administers state tax laws, develops regulations and makes decisions about tax policy. As part of DOR's duties they administer and collect tax revenues for the State.

DOR has a number of standalone custom taxpayer account systems, spreadsheets and databases that were developed over time to support the core tax processes at DOR. DOR's Returns Processing System (RPS), implemented in the mid-1990s, processes a majority of the funds collected by DOR but only for a limited number of tax types. As a result of not all of the taxes being maintained in a central taxpayer account system and since RPS was not designed as an integrated tax system (ITS), this has created daily challenges for DOR's technical staff in maintaining aging and incompatible technologies, while at the same time being responsible for updating RPS and the other taxpayer account systems to accommodate annual tax form and policy changes. By having multiple taxpayer account systems, this has created difficulty or inability for DOR to trace all tax revenues maintained and collected by the agency throughout the entire depositing/reporting process to ensure tax revenues are being properly reported in the ENCOMPASS financial accounting system for the State's financial statements. Since DOR's taxpayer account systems are not interfaced with the ENCOMPASS financial accounting system, DOR is unable to reconcile the taxpayer account systems to the ENCOMPASS financial accounting system to ensure that DOR's internal records agree with the State's financial statements. DOR's finance staff must manually create all tax revenue accounting entries based on reports and supporting documentation they receive from various sources and then manually enter those entries into the ENCOMPASS financial accounting system. By having functions being manually performed there is a greater potential risk of errors occurring that could affect the State's financial statements.

DOR has several clearing funds that are used to deposit tax revenues. They are later distributed to the proper location in the general ledger. A number of these clearing funds within the general ledger have reported balances at State Fiscal Year (SFY)-end when balances should net to zero. It was determined that these accounts have not been properly reconciled. Adjusting journal entries will need to be prepared to correct the general ledger. It was also discovered that DOR does not have procedures in place to perform a trend analysis of all tax revenues maintained and collected to ensure: tax revenues are being properly reported, operational results are monitored and reported, high risk areas are identified, strategic and operational performance measures are developed, and revenues trends are identified for specific tax types.

Currently DOR has only one internal auditor to monitor the entire agency. A good internal audit function is necessary to insure that: internal controls are operating as intended, objectives for effectiveness and efficiency of operations are being achieved, financial reporting is reliable, laws and regulations are complied with and assets are properly safeguarded.

During our audit of tax revenues at DOR, we discovered several recording errors totaling \$13.5 million affecting net assets in the financial statements. These errors were a result of DOR lacking proper internal controls in place to monitor and approve the manual entries performed in the Finance section to ensure that tax revenue activities were being properly recorded and reported in the State's financial statements. Other factors that contributed to DOR not detecting these errors were a result of there being multiple taxpayer account systems which are not interfaced, or reconciled to the ENCOMPASS financial accounting system.

Each agency, department, quasi, institution or office has the following accounting responsibilities:

- Operate within the confines of the established budget.
- Maintain an adequate internal control environment.
- Maintain adequate internal control procedures.
- Properly utilize the state accounting system as prescribed by the ENCOMPASS team.
- Maintain an effective and accurate accounting system for necessary subsidiary and supplementary records.
- Maintain, and make available for audit, documentation supporting the validity and accountability of monies received or disbursed.
- Perform duties in accordance with statute, regulations, state policy, contract provisions, and federal requirements as applicable. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter).

System controls are in effect on the ENCOMPASS financial accounting system, which is the official book of record for the State; however, each agency is responsible for controls in any subsidiary systems used or other records maintained. At all times, the agency's manual and subsidiary ledgers should reconcile with ENCOMPASS. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter).

Each agency, department, quasi, institution or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

Controls over the receipting, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect

decision making. An Agency's control environment consists of the overall attitude, awareness and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview Chapter)

The computerized accounting system must maintain electronic audit trails sufficient to trace all transactions from the original source of entry into the system, through all system processing, through various levels of summarizations, and to the results produced by the system. The audit trails must also maintain sufficient information to trace all transactions from the final results produced by the system, through all system processing and summarizations, and to the original source of entry into the system. Audit trails must also identify the user that processed the transaction or updated the information. These audit trails must be protected from modification and deletion. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.5)

Automated processes that support the unit's business processes should operate accurately, efficiently and completely. The system should accurately calculate, summarize, categorize and update accounting information. The system should allow for effective and efficient reconciliation of subsidiary ledgers to control ledgers, and detail transactions to summary totals. The system should automatically identify erroneous input, prevent concurrent file updates, and generate control totals to ensure completeness of processing. The system should also include standard controls such as tables which ensure only valid values can be posted, suspense files to identify transactions that fail system edits, effective error messages, appropriate restore points, and methods to prevent or detect out-of-balance conditions. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 14.3.9)

Status of Finding as of March 2013:

The DOR has a project underway to improve its traceability and recording of transactions from point of origin to the state's General Ledger. The 1st phase of this project includes systematic transfer of payment data between our Returns Processing System and the General Ledger in an effort to reduce the risk of error due to multiple manual transfers of data that currently takes place. Reconciliation controls are also being enhanced and incorporated into an agency Compliance program that will monitor the operating effectiveness of related processes and controls on a scheduled basis. Expansion of system and staffing resources, and the use of subject-matter-expert (SME)-based Product Councils by major tax type are additional initiatives that are underway to improve our capabilities, process integrities, and accuracies in accounting and disbursing revenues in accordance to state statute.

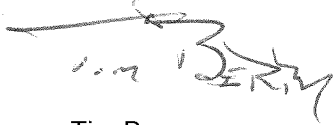
The DOR is also conducting a review of its standalone applications used to administer a number of ancillary fees and revenues in an effort to identify opportunities for consolidation into one system as a longer-term solution.

The Department of Revenue (DOR) recognizes the CAFR findings denoted by the State Board of Accounts (SBOA) in their audit of our financial records for fiscal year 2012, and all material adjusting entries have been made to the state's General Ledger in accordance to protocols prescribed by the Auditor of State's office. The SBOA's concerns expressed within this audit regarding our internal controls, processes, systems, and resources are similar to those issues brought forth in an audit conducted by Deloitte & Touche during 3rd/4th quarter of 2012. The DOR has incorporated these findings and recommendations into a formal, comprehensive project plan and has begun to implement this plan to improve our capability and accuracy in properly accounting for receipt and disbursement of revenues.

Official Response to SBOA CAFR Audit, June 30, 2012
April 2, 2013
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If you have any questions or require further information, please contact Steve Daniels, Deputy Auditor of Fiscal Operations, at 233-9817 or via email at sdaniels@auditor.in.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Berry".

Tim Berry
Auditor of State
State of Indiana

A handwritten signature in black ink, appearing to read "Chris Atkins".

Chris Atkins
Director
Office of Management and Budget



STATE OF INDIANA



Mitch Daniels, Governor
Mary L. Allen, Executive Director

August 3, 2012

Mr. Bruce Hartman
State Examiner
Indiana State Board of Accounts
302 West Washington Street, Room E. 418
Indianapolis, IN 46204

Dear Mr. Hartman:

Below is our response to the finding found during the State Board of Accounts Audit, for the period of July 1, 2011 to June 30, 2012.

FINDING 2011-CJI(032)-3. SPECIAL TESTS AND PROVISIONS

Federal Agency:	U.S. Department of Justice
Federal Program:	Edward Byrne Memorial Justice Assistance Grant
CFDA Number:	16.738, 16.803
Auditee Contact Person:	Mary Allen
Title of Contact Person:	Deputy Director
Phone Number:	317-232-1229
Compliance Requirement:	Special Tests and Provisions
Internal Control:	Significant Deficiency

The Criminal Justice Institute (CJI) did not separately identify the Federal award number and CFDA number at the time of disbursement of funds to their subrecipients. This is considered a significant deficiency in internal controls.

Although CJI outsourced its finance division functions to the State Budget Agency's internal service fund effective March 26, 2010, CJI is still responsible for monitoring the contractor's work for maintenance of accurate grant records and compliance with applicable grant requirements. This would include informing American Recovery and Reinvestment Act (ARRA) subrecipients of the federal award and CFDA numbers at the time of each disbursement.

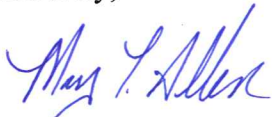
2 CFR 176.210(c) states, "Recipients agree to separately identify to each subrecipient and document at the time of subaward and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of Recovery Act funds."

We recommended that the CJI implement internal control procedures to ensure the Federal award and CFDA numbers are identified to each ARRA subrecipient at the time of disbursement of funds. Such communication should be done at the time of each disbursement through the State's Encompass Accounts Payable ACH Payment Method box in accordance with the State Budget Agency's June 23, 2010, memo.

Response

As of June 30, 2012 this finding was unresolved. Effective, August 3, 2012 a list of accounts payable documents processed with Recovery Act funds will be presented, at the end of each month, to the Deputy Director of ICJI. He/she will choose 10% of the total number randomly and SBA staff will make copies of the accounts payable document to show that said information had been entered. If found that CFDA numbers are not identified to each ARRA subrecipient at the time of disbursement of funds the accounts payable staff will be contacted so the correction can be made. This will ensure CFDA numbers are identified to each ARRA subrecipient at the time of disbursement of funds.

Sincerely,



Mary L. Allen



Michael R. Pence, Governor
Mary Beth Bonaventura, Director

Indiana Department of Child Services

Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738

317-234-KIDS
FAX: 317-234-4497

www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

July 29, 2013

Bruce Hartman, State Examiner
IN State Board of Accounts
302 W. Washington St, Rm E418
Indianapolis, IN 46204

RE: Annual A-133 Audit, SFY 2012 Agency response

Mr. Bruce Hartman,

The Department of Child Services thanks you for the opportunity to respond to your Fiscal Year 2012 Audit Findings. We value your oversight and appreciate your identification of these issues and hope you will find our corrective action plan appropriate for the identified concerns.

Finding 2012-DCS (502)-1 – TANF Period of Availability – DCS acknowledges the misunderstanding and has rectified the issue by means of system reconciliation relative to the Assisted Guardianship Program payments. DCS has also collaborated with FSSA to shift these TANF allocations to other programs in the SFY 2013 and forward sharing of Federal awards. DCS considers this finding resolved and closed.

Finding – 2011-DCS (502)-3 – ISETS Information Technology (IT) Security Controls - We acknowledge this finding as open and are continuing to progress toward resolution of the finding. No major changes have occurred in this area as cited and it remains open at this time.

Finding – 2009-DCS (502)-1 – Sub Recipient Monitoring - We acknowledge this finding as open and are continuing to progress toward resolution of the finding. No major changes have occurred in this area as cited and it remains open at this time.

Finding – 2000 –DCS (502)-1 Lack of and Improper Supporting Documentation - DCS will be pursuing a letter from DHHS/ACF for closure of this finding based on our resolution of the conditions which prompted the initial finding. As a part of this request DCS will consult with ACF on how future audits should be approached on this issue as files predating our centralization of the Eligibility Unit will likely arise due to the length of time payments are made against this type of case file. DCS accepts that this finding is open for cases initiated prior to January 2009 pending action by DHHS/ACF. However based on DCS' demonstration of additional controls and corrective action, no further process changes are needed at this time.

Finding – 2000 –DCS (502)-2 Over payment of Adoption Assistance Subsidies - DCS will be pursuing a letter from DHHS/ACF for closure of this finding based on our resolution of the conditions which prompted the initial finding. As a part of this request DCS will consult with ACF on how future audits should be approached on this issue as files predating our centralization of the Eligibility Unit will likely arise due to the length of time payments are made against this type of case file. DCS accepts that this finding is open for cases initiated prior to January 2009 pending action by DHHS/ACF. However based on DCS' demonstration of additional controls and corrective action, no further process changes are needed at this time.

Sincerely,

Rick Peterson



Protecting our children, families and future



May 17, 2013

State Board of Accounts
Mr. Bruce Hartman, State Examiner
302 Washington St., Room E418
Indianapolis, Indiana 46204-2765

Dear Mr. Hartman:

The Indiana Department of Education (IDOE) provides the following corrective action response to findings identified in the audit conducted on the Special Education IDEA Part B for SFY 12.

FINDING 2009-DOE(700)-6. EARMARKING

Federal Agency: U.S. Department of Education
Federal Program: Special Education Cluster (IDEA)
CFDA Number: 84.027, 84.173, 84.391, 84.392
Auditee Contact Person: Beverly Flanagan
Title of Contact Person: Chief Financial Officer, IDOE
Phone Number: 317-232-0514
Compliance Requirement: Earmarking
Internal Control: Significant Deficiency

During our audit of the Special Education Cluster (IDEA), we found that the Indiana Department of Education (IDOE) did not ensure that Local Education Agencies (LEAs) identified as having a significant disproportionality reserve the maximum amount of Special Education Part B funds (CFDA number 84.027) in order to provide coordinated early intervening services (CEIS) for children in the LEAs within those groups. Of the seven LEAs required to reserve the funds, we found that five did not set aside the maximum amount. IDOE approved LEA applications that did not allocate the required 15% for CEIS. This is a significant control deficiency.

34 CFR 300.646(b) states: "In the case of a determination of significant disproportionality with respect to the identification of children as children with disabilities, or the placement in particular educational settings of these children, in accordance with paragraph (a) of this section, the State or the Secretary of the Interior must—... (2) Require any LEA identified under paragraph (a) of this section to reserve the maximum amount of funds under section 613(f) of the Act to provide comprehensive coordinated early intervening services to serve children in the LEA, particularly, but not exclusively, children in those groups that were significantly overidentified under paragraph (a) of this section..."

We recommended that IDOE integrate the significant disproportionality identification process with the application approval process and adequately monitor these procedures to ensure that the necessary LEAs are meeting the federal requirement.

IDOE CORRECTIVE ACTION: Beginning with Part B grant applications for July 1, 2013, and for each school corporation that must allocate/expend the maximum 15% of its Part B funds for CEIS, the Division will "pre-load" the requisite amount into that school corporation's grant application prior to releasing the application to the school. The school will not be able to change the amount, and will be required to complete the narrative and budget for the allocated amount. In addition, the Division will monitor

each school corporation's CEIS expenditures on a quarterly basis to ensure that allocated funds are appropriately spent and fully expended by the end of the grant period.

Based on new implementation noted above, this finding should be resolved moving forward.

FINDING 2012- DOE(700)-I. SPECIAL REPORTING

Federal Agency: U.S. Department of Education
Federal Program: Special Education Cluster (IDEA)
CFDA Number: 84.027, 84.173, 84.391, 84.392
Auditee Contact Person: Beverly Flanagan
Title of Contact Person: Chief Financial Officer, IDOE
Phone Number: 317-232-0514
Internal Control: Significant Deficiency - Reporting

The Department of Education's Report of Children with Disabilities Receiving Special Education Under Part B of the Individuals With Disabilities Education Act was submitted with incomplete data. The number of private (non-public) students was erroneously not included in their December 1, 2011, Educational Data Exchange Network Report (EDEN C089 and C002). Such an omission could affect a school's eligibility for funding special education and related services for children enrolled in private schools.

34 CFR 300.640, Annual report of children served—report requirement, states "(a) The SEA must annually report to the Secretary on the information required by section 618 of the Act at the times specified by the Secretary." 34 CFR 300.644, Annual report of children served—criteria for counting children, states "The SEA may include in its report children with disabilities who are enrolled in a school or program that is operated or supported by a public agency, and that— (a) Provides them with both special education and related services that meet State standards; (b) Provides them only with special education, if a related service is not required, that meets State standards; or (c) In the case of children with disabilities enrolled by their parents in private schools, counts those children who are eligible under the Act and receive special education or related services or both that meet State standards under §§ 300.132 through 300.144."

We recommended that DOE ensure that all non-public (private school) students are included in their annual EDEN report submission to the federal government.

IDOE CORRECTIVE ACTION: Based on information from IDOE Data Section staff, the transition from CODA to the DOE-SE resulted in the inadvertent failure to collect data on nonpublic special education students on December 1, 2010 (SY 2010-11) and December 1, 2011 (SY 2011-12) counts. The omission was caught in January 2012, and was corrected for the December 1, 2012 child count. IDOE has taken appropriate steps to review child count data both at the program office and at the data retrieval and reporting levels to validate its comprehensiveness. Retrieved data has also been verified from both the database pull and from the SE reports available through the STN Application Center.

Based on new implementation noted above, this finding should be resolved moving forward.

Please contact me if you have questions or if further information is needed.

Sincerely,



Beverly S. Flanagan
Chief Financial Officer



Michael R. Pence
Governor

William C. VanNess II, MD
State Health Commissioner

April 26, 2013

Mr. Bruce Hartman, State Examiner
State Board of Accounts
302 West Washington Street
4th Floor, Room E418
Indianapolis, IN 46204

Mr. Hartman:

This letter represents the Indiana State Department of Health's official response to the State Board of Accounts A-133 Audit Finding presented to our agency during an Exit Conference held on April 17, 2013. The status of the proposed corrective action plan is attached.

Please contact me if you have questions or if further information is needed.

Sincerely,

Eric A. Miller
Chief Financial Officer

FINDING 2012 – DOH(400)-1, CASH MANAGEMENT

Federal Agency:	U.S. Department of Agriculture
Federal Program:	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
CFDA Number:	10.557
Audited Contact Person:	Grant Knies
Title of Contact Person:	Controller
Phone Number:	317-234-8313
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

For several expenditures tested, the Department of Health (DOH) could not provide documentation identifying which draw/s included those expenditures. Expenditures in the State's ENCOMPASS system did not consistently support the reimbursement draw documentation. Therefore, DOH may have drawn down federal funds prior to payment of related expenditures.

7 CFR 246.13(b) states: "Internal control. The State agency shall maintain effective control over and accountability for all Program grants and funds. The State agency must have effective internal controls to ensure that expenditures financed with Program funds are authorized and properly chargeable to the Program.

7 CFR 246.13(b) states: "Record of expenditures. The State agency shall maintain records which adequately identify the source and use of funds expended for Program activities. These records shall contain, but are not limited to, information pertaining to authorization, receipt of funds, obligations, unobligated balances, assets, liabilities, outlays, and income."

We recommend DOH establish procedures to ensure draws are based on paid expenditures and that the supporting documentation is maintained and available at time of audit.

OFFICIAL RESPONSE: The Indiana State Department of Health will be implementing, effective May 1, 2013, new operating procedures that will safeguard against the possibility that federal funds will be drawn down prior to payment of the related expenditures. Management has instituted new policies requiring federal projects to be reconciled at least monthly to show that actual cash expenditures in the ENCOMPASS financial system are equal to federal cash draws for the month as reported in the ENCOMPASS financial system. All cash expenditure transactions for the period will be queried from the ENCOMPASS financial system and will be used as the basis for the agency's cash draw request. This documentation will be retained so that the Indiana State Department of Health will be able to show the detailed transactions and payments that comprise the draw request. Management believes that these changes in operating procedures will bolster the agency's internal controls and address the audit finding.



INDIANA
WORKFORCE
DEVELOPMENT
AND ITS **WorkOne** CENTERS

July 10, 2013

Bruce Hartman, State Examiner
State Board of Accounts
302 West Washington Street
4th Floor, Room E418
Indianapolis, IN 46204

Re: **OFFICIAL REPONSE**

Audit Period: Federal Programs: 07/01/11 through 06/30/12

Dear Mr. Hartman:

Please find attached the Department of Workforce Development's response to the 2012 audit findings in the SBOA report issued July 2013. We believe these responses are an accurate and honest assessment of the status of these issues and the actions we have and will take to reach resolution to these findings. We appreciate the professional and cooperative manner in which your auditors performed their duties and the assistance they provide in completing this audit.

Please contact me directly at 232-7676 if you have additional comments or questions regarding this response.

Regards,

Scott B. Sanders
Commissioner

FINDING 2012- DWD(510)-1, CASH ON HAND INTERNAL CONTROLS

Federal Agency:	U.S. Department of Labor
Federal Program:	Unemployment Insurance
CFDA Number:	17.225
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-232-7675
Compliance Requirement:	Cash Management
Internal Control:	Significant Deficiency

The Department of Workforce Development (DWD) administers the Trade Readjustment Act (TRA) as a part of the Unemployment Insurance (UI) program. These funds are maintained in a checking account separate from the account maintained to pay UI benefits. DWD maintains a balance in this checking account due to the extended amount of time it takes to receive reimbursement for an expenditure.

During fiscal year 2012, DWD increased the amount of funds maintained in the account to \$500,000. However, the balance of the TRA checking account never decreased below \$350,000, resulting in DWD maintaining 24 days worth of needed cash on hand. DWD did not perform an analysis to determine the proper balance to maintain in the TRA checking account.

Also, DWD does not have adequate internal control procedures to ensure that federal fund draw down requests were properly reviewed prior to the submission of the request. DWD's "Daily AM Drawdown Report" requires two signatures that verify one individual prepared the report and a different individual reviewed the report prior to the request for those funds. During fiscal year 2012, there were several instances when the Daily AM Drawdown Reports did not contain a reviewer's signature or initials.

31 CFR 205.11 (a) states in part, "A state and Federal Program Agency must minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for Federal assistance program purposes, whether the transfer occurs before or after the payout of funds. (b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs."

31 CFR 205.12(b)(4) states, "Cash advance (pre-issuance or post-issuance) funding means that a Federal Program Agency transfers the actual amount of Federal funds to a State that will be paid out by the State, in a lump sum, not more than three business days prior to the day the State issues checks or initiates EFT payments."

OMB Circular A-133, Subpart C, section .300 (b) states: The auditee shall: (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to DWD.

We recommend that DWD evaluate its cash needs and ensure that not more than three days cash needs are maintained in the TRA checking account. We also recommended that DWD's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

Response:

Due to the manner in which TRA funds are drawn from the federal PMS system, the funds cannot be transferred directly to the debit card company and must be transacted through a State bank account. The turnaround time from the funds drawn to cash being received is a minimum of 3 days:

- Day 1 – Trust Fund Accounting transfers funds from the TRA bank account to the debit card company. Following the transfer, a request is sent to the DWD Accounting department for funds to be drawn from the federal PMS system to reimburse the TRA bank account.*
- Day 2 - PMS transfers the funds to the TRA bank account.*
- Day 3 - The bank records the transfer and the Treasurer of State approves the deposit in the TRA bank account.*

Without funds on hand, it would be the 3rd or 4th day in some cases, before funds could be transferred to claimants' debit cards. This delay in making funds available would create an undue burden on the residents of the State of Indiana that have been displaced in their employment and are eligible for TRA benefits.

DWD increased the cash balance in the TRA bank account during periods of high unemployment when the maximum daily need for benefits was higher than it was in 2012. A recent analysis has determined that current cash needs are lower than has been experienced in prior years and that \$145,000 cash on hand is currently sufficient to cover the maximum funds transferred for any given three day period. As of May, 2013, the TRA bank account balance was reduced to \$145,000. The TRA bank account balance will be adjusted as needed to only maintain the cash on hand that is required for current benefit expenditure levels.

Additionally, DWD has changed the management in the UI Trust Fund Unit and the new management has a thorough understanding of the need to insure that these draws are reviewed and approved prior to the draw being completed. The new procedure requires the draw to be submitted to the Manager of Trust Fund accounting for review and signature prior to the draw being completed. In the Manager's absence, the draw request will be reviewed and signed by the Director of Trust Fund Accounting.

FINDING 2012 – DWD(510)-2, REPORTING

Federal Agency:	U.S. Department of Labor
Federal Program:	Unemployment Insurance
CFDA Number:	17.225
Audited Contact Person:	Randy Gillespie
Title of Contact Person:	Chief Financial Officer
Phone Number:	317-232-7675
Compliance Requirement:	Reporting
Internal Control:	Significant Deficiency

The Department of Workforce Development (DWD) prepares the required Federal Financial Reports from information generated by the CADET/Mainframe system, an internal DWD system. These reports are not generated using ENCOMPASS (Enterprise Common Processing and Analytics System), the State's accounting system. DWD did not consistently report financial activity to the ENCOMPASS system and therefore could not perform a reconciliation between these systems to ensure that Federal financial reports correctly reflect the status of the federal funds as reported within ENCOMPASS.

The statewide financial accounting system officially became the State of Indiana "book of record" in September 2009. The mission of this implementation was to improve the transparency and reporting of accurate financial information to the officials and citizens of the State. Goals included were:

- To implement a single system that streamlines financial processing and reporting
- To establish a common standard for accounting structures
- To create greater financial visibility and better accountability for decisions across state agencies
- To increase financial staff's ability to accomplish job goals
- To make greater contributions in managing Indiana's finances.

29CFR97 states in §97.20(a): "A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to—

(1) Permit preparation of reports required by this part and the statutes authorizing the grant, and

(2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

The DWD has yet not included UI Federal, State or TRA disbursements in ENCOMPASS sufficient to provide viable information. A \$50M+ adjustment was necessary to the Schedule of Expenditure of Federal Awards for fiscal year 2012 due to this failure to comply with State policy on recording financial information.

OMB Circular A-133, Subpart C, section .300 (b) states: The auditee shall: (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the State.

We recommended that the Department of Workforce Development's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

Response:

DWD has continued to work with the Auditor of State, Treasurer of State, State Budget Agency and State Board of Accounts to arrive at a mutually agreeable approach to correctly recording the Unemployment Insurance benefit and tax transactions into the State's official book of record, ENCOMPASS. DWD understands that it is our responsibility to ensure these transactions are recorded and properly accounted for in the official book of record and continue to make this requirement a top priority. It is DWD's position that the work performed in FY2013 toward this effort was substantial and anticipates that this issue is largely behind us as we begin FY2014.

The \$50M+ adjustment to disbursements was necessary to correct the total expenses on the SOIPC102 Grant Schedule to match the disbursements on the CAFR. This correcting information was gathered through our internal ledgers and the adjustment was made in an effort to comply with the requirements to report transactions in the official book of record.

It is important to note that DWD maintains internal ledgers for UI trust fund activities that have allowed for accurate and timely federal reporting during the periods in which entries were not correctly made into the State official book of record. As stated above, we understand that these activities must also be correctly reported in the State official book of record, ENCOMPASS and will comply with that requirement going forward.

Beginning with FY14, DWD will transition to Encompass as our only ledger for UI accounting transactions and abandon the procedures for keeping a separate ledger that is outside the state system. This transition will provide more clarity and simplify the accounting process for our UI transactions, allow for easier creation and reconciliation of required reports and improve an auditor's ability to validate financial transactions for UI benefits and taxes.

Additionally, DWD has changed the Management in the Trust Fund Unit and the new Management has a thorough understanding of the need to create transparent auditable accounting records. The new management has set up a new system for entries into Encompass beginning in FY14 and has submitted the entries needed for the June 2013 close in order to accurately represent the UI trust Fund activity for FY13. A reconciliation process has been established to insure that the entries in ENCOMPASS match the daily figures from the mainframe in the future and that the official book of record reconciles to the various federal and state reports that are submitted.



*"People
helping people
help
themselves"*

Michael R. Pence, Governor
State of Indiana

Indiana Family and Social Services Administration
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083

Debra F. Minott, Secretary

July 26, 2013

Bruce Hartman, SBOA State Examiner
Indiana State Board of Accounts
200 W. Washington St., Rm. 212 State House
Indianapolis, IN 46204

Dear Mr. Hartman:

Thank you for your work in preparing the SFY 2012 A-133 Audit report and for closing seven of the Prior Year Findings.

Attached you will find FSSA's response to the current SFY 2012 and prior year findings.

If you have any questions or comments, please feel free to contact us.

Regards,

Paul Bowling
Chief Financial Officer

Attachment: Corrective Action Plans for Fiscal Year 2012 Findings
Corrective Action Plans for Prior Year FSSA Findings



FINDING 2012-FSSA-1, TANF IMPACT PROGRAM COSTS

Federal Agency:	Department of Health and Human Services
Federal Program:	Temporary Assistance for Needy Families (TANF)
CFDA Number:	93.558
Auditee Contact Person:	David Smalley
Title of Contact Person:	Acting TANF and Impact Director
Phone Number:	232-2010
Internal Control:	Significant Deficiency –Allowable Cost/Cost Principles
Questioned Costs:	\$2,878,705

Corrective Action Plan

FSSA has reviewed the allocation expenditures and gain share credits applied between the applicable federal funding sources. Correcting journals will be completed thereby adjusting federal draws and grant expenditures. The Rescare contract has been restructured to a pay for performance contract effective 1/1/2013. The vendor now only provides IMPACT services without base fees included. Payments for these services are based on specific fees established within the contract amendment. The vendor is required to provide supporting documentation for each payment point. A sub-sample of billings submitted is pulled for review by operations to ensure the expense is allowable and service has been rendered satisfactorily.

FINDING 2012-FSSA(503)-2, DRUG REBATE BALANCE HELD

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency
Questioned Costs:	\$1,423,159

Corrective Action Plan

FSSA disagree that there are any questioned costs. The federal and ARRA share of drug rebates are reported on the CMS-64 from dispositions of receipts in the bank account. The transfers from the bank account to the State were separate from CMS reporting. Drug rebate fiscal agent activities transferred to a new Vendor in June 2013 and the entire remaining balance of the ACS/Xerox bank account was transferred to the State in July 2013. A copy of the bank statement showing the bank account balance at \$0 will be provided to SBOA.

FINDING 2012-FSSA(503)-3, MEDICAID CREDITS REMOVED FROM PROJECTS

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency
Questioned Costs:	\$8,757,945

Corrective Action Plan

FSSA disagrees that there are any amount to be returned to the federal government from the reconciliation entries. The entries adjustment expenditures to align with the detail provided by the fiscal agent at the end of each quarter needed for CMS-64 reporting. FSSA will work with SBoA to identify the credit balances in question.

FINDING 2012-FSSA(503)-4, MONITORING ELIGIBILITY

Federal Agency:	Department of Health and Human Services
Federal Program:	Children's Health Insurance Program (CHIP), Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	Matt Cesnik
Title of Contact Person:	Eligibility Director, OMPP
Phone Number:	317-234-3394
Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Internal Control:	Significant Deficiency

Corrective Action Plan

The Cognos Web Reporting is available on the Intranet for a variety of agency reporting for the Family and Social Services Administration (FSSA). There is a specific monthly report, "Overdue Compliance Tracking" GDE020RA that is available in Cognos under "DFR-ICES Reports" by month and by county. This report lists the case number, alert date, due date, the number of overdue days, and the source of the electronic data exchange. This report indicates that there is a data exchange match which has not been worked by the DFR and the number of overdue days. This report includes various sources of income and other eligibility data including BENDEX, SDX, UI, NEHIRE, SVES, PRISON, and FEDERAL. DFR Regional Managers will be responsible for ensuring that their staff members are aware of this report and will assign specific staff within their region/counties to work the cases that have been identified as being overdue from this report. A monthly report by region will be provided to the Office of Medicaid Policy and Planning (OMPP), Eligibility Director, no later than 60 days after the release of each monthly report, that indicates the number of cases on the specific monthly report, the number of cases worked, the number of cases that had been resolved prior to working of the report, and the number of cases that remained unresolved. A brief narrative may be provided which indicates the staff involved and the time consumed. The Eligibility Director will be responsible for the reviewing the monthly reports and monitoring the GDE020RA report monthly and provide any feedback to the DFR Deputy Directors on the progress/improvement in reducing the number of overdue data exchange matches that are not timely worked.

In order to address the possible issue of individuals who have "aged-out" out of a specific Medicaid or CHIP eligibility category, the OMPP Eligibility Director will complete an ICES enhancement charter request to create a monthly report by county that will identify cases/RIDs that have individuals that have aged out of certain Medicaid/CHIP categories. Those eligibility categories that will be included on the report will included MA Y, MA Z, MA 2, MA 9, MA 10, MA14, MA 14, MA O, MA T, MA 4, and MA 8. OMPP does not recommend using its fiscal contractor's report that was mentioned but instead create its own report within Cognos that can better capture specific eligibility criteria.

DFR Regional Managers will be made aware of this requirement by OMPP/DFR leadership at the next scheduled Regional Managers meeting on September 6, 2013 so they are in understanding of the requirements and provide feedback on the recommended action. Regional Managers will be responsible for providing any additional training to their staff prior to October 1, 2013. A Flash Bulletin will be issued through ICES on October 1, 2013 regarding the requirements to act on data exchange alerts in a timely manner. The OMPP Eligibility Director will begin monitoring the GDE020RA report on November 1, 2013 and will provide any necessary feedback to Regional Managers based on the GDE020RA report indicators and Regional Manager reports.

FINDING 2012-FSSA (503)-5, LONG TERM CARE FACILITY AUDIT APPEALS

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Special Requirement, Inpatient Hospital and Long-Term Care Facility Audits
Internal Control:	Significant Deficiency

Corrective Action Plan

FSSA continues to work with providers to settle outstanding appeals.

FINDING 2011-FSSA(503)-5 MANAGED CARE CONTRACTS

Federal Agency:	Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	Jina Hughes
Title of Contact Person:	Program Integrity Manager, OMPP
Phone Number:	317-234-2129
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Corrective Action Plan

OMPP has updated the internal contract amendment policy and tracking tools to add controls that ensure that there are quality checks to confirm both the contract rate pages as well as the rate form that is sent to the fiscal agent accurately reflect the certified rates.

Further, in order to monitor the not-to-exceed contract amounts, OMPP has added procedures to receive quarterly payment data from the fiscal agent for both the HHW and HIP programs to cross check to the listed NTE MCE contract amounts. If a concern is noted during the quarterly review, it will immediately be noted in the contract amendment tracking tool in order to be properly addressed during the routine annual amendment process.

OMPP will continue to review the quarterly payment data to ensure payments do not exceed contract amounts.

FINDING 2011-FSSA(503)-6. MEDICAID ADMINISTRATION GRANT

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Significant Deficiency

Corrective Action Plan

Due to the complexity of the issue, it will be necessary for FSSA to perform additional research to determine if the State of Indiana is owed the additional funds.

FINDING 2011 – FSSA(500,503)-7, MISSING CASE FILES

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program, Childrens' Health Insurance Program, Temporary Assistance to Needy Families
CFDA Number:	93.778, 93.767, 93.558
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Eligibility
Internal Control:	Material Weakness

Corrective Action Plan

The Quality Control section and other DFR areas that review cases will be notified if any information needed for their reviews is not accessible through FACTS or ICES. If it is found the reviews are not accessible, staff are to bring missing documentation to the attention of DFR Management so the situation can be investigated to determine if there are any weaknesses in the FACTS documentation collection and maintenance process.

FINDING 2010–FSSA-5, ERROR IN REPROCESSED ELIGIBILITY COSTS

Federal Agency:	Department of Health and Human Services
Federal Program:	Children's Health Insurance Program (CHIP); Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Eligibility; Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Corrective Action Plan

As of 2013, FSSA and SBOA agree that the financial portions of the finding have been resolved and current questioned cost balance is zero.

Currently HP provides quarterly reports (MAR 7215-Q, 7225-Q, 7235-Q and 7245-Q) detailing changes in prior period Chip eligibility by quarter, which are reviewed by HP and FSSA after the close of each quarter. These reports are used to ensure accounting is completed at the appropriate federal rate for the time period.

FINDING 2010–FSSA-6, ACCOUNTING FOR SPECIAL HOSPITAL PAYMENTS

Federal Agency:	Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Corrective Action Plan

As of 2013, FSSA and SBOA agree that the financial portions of the finding have been resolved and current questioned cost balance is zero. At the time the correcting entries were prepared in 2011 a review was completed of other settlements and no additional misclassified transactions were discovered. Additionally, FSSA has created and implemented a procedure for check distributions that addresses reviews of IGT processing and segregation of duties.

FINDING 2010–FSSA-10, ARRA EXPENSE OVERSTATEMENTS

Federal Agency:	Department of Health and Human Services

Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Corrective Action Plan

FSSA and SBOA were unable to resolve their disagreement over the claim that ARRA funds remain overdrawn for the following two items of the original finding:

#5 October 15, 2009 Medicaid expense credit for CHIP package C costs transferred for August and September, did not have the ARRA credit recorded. Questioned cost 557,810

#6 CHIP package A costs transferred from Medicaid for the period June through December 2009 totaling \$52,482,171 were not credited to ARRA. Questioned cost 2,980,572.

FSSA will continue to work with SBOA on a resolution.

FINDING 2009-FSSA-2, CHIP PACKAGE C REPORTING

Federal Agency:	Department of Health and Human Services
Federal Program:	Children's Health Insurance Program (CHIP)
CFDA Number:	93.767
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Reporting
Internal Control:	Significant Deficiency

Corrective Action Plan

FSSA will continue discussions with CMS on resolution.

FINDING 2009-FSSA-6, QUALITY ASSESSMENT FEE REFUNDS - INTERMEDIATE CARE AND NURSING FACILITIES

Federal Agency:	Department of Health and Human Services
Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Corrective Action Plan

This finding remains open solely pending the return of the federal share. FSSA will research accounting records and return any outstanding federal funds.

FINDING 2009-FSSA-7, MEDICAID ACCOUNTING RECORDS

Federal Agency:	Department of Health and Human Services

Federal Program:	Medicaid Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Significant Deficiency

Corrective Action Plan

FSSA returned \$1,037,494 in federal funds through project 503MAS100F_PY12. Was included in FETS amount shown on 9/26/2012. (Total amount in FETS of 7,622,272.22 includes this audit adjustment along with non-audit related transactions as detailed in the federal calculation worksheet for September 2012). FSSA will provide this documentation to SBOA.

FINDING 2008-FSSA-3, SCHIP DUPLICATE EXPENSE

Federal Agency:	Department of Health and Human Services
Federal Program:	State Children's Health Insurance Program
CFDA Number:	93.767
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles; Reporting
Internal Control:	Material Weakness

Corrective Action Plan

FSSA will continue discussions with CMS on a resolution.

FINDING 2008-FSSA-7, SURVEILLANCE AND UTILIZATION REVIEW AUDIT FILES

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	Jina Hughes
Title of Contact Person:	Program Integrity Manager, OMPP
Phone Number:	317-234-2129
Compliance Requirement:	Special Tests and Provisions 1 – Utilization Control and Program Integrity
Internal Control:	Significant Deficiency

Corrective Action Plan

Program Integrity SUR will continue to work collaboratively with the FADS data staff to validate all information is entered into the appropriate fields within the i-Sight case management tracking system. Regular meetings between PI managers and pertinent FADS staff will occur to review reports of current cases. Additionally, PI will designate staff within the FADS contract and /or PI SUR to review information for aged cases in i-Sight. Any discrepancies will be discussed with management and corrections of the case data will be pursued.

FINDING 2008-FSSA-10, OMPP AIM ACCESS, TRAINING AND CONTROLS

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778

Auditee Contact Person: Jina Hughes
Title of Contact Person: Program Integrity Manager, OMPP
Phone Number: 317-234-2129
Compliance Requirement: Special Tests and Provisions – ADP Risk Analysis and System Security Review
Internal Control: Significant Deficiency

Corrective Action Plan

- As part of a security process improvement, OMPP currently, and will continue to, complete a Security Access Quarterly Reconciliation at the end of each three month period of the calendar year. The reconciliation consists of all staff members, including contractors, who have been granted security access through OMPP. The log is divided by agency and/or unit name, and contract name. The Security Coordinator or HIPAA analyst completes the log by obtaining reports from various business areas, such as Indiana AIM, ICES, Badging, and IOT/FSSA Account Control, to get the most current list of users and their access types. Every user is included in this log. Once the log is complete, the HIPAA analyst sends, to each agency and/or unit manager, and contract manager, their corresponding log. The manager reviews the log and indicates whether each staff member listed, is authorized to have access, or if the staff member no longer needs access or is terminated. The manager must provide a confirmation, certifying that all the access for their staff is accurate and has been thoroughly reviewed.
- The reconciliation log is a spreadsheet that includes all access for users. This means that all access, including On DEMAND, Business Objects, and any other HP application or state network access, is reconciled on this spreadsheet. The Security Coordinator determines what “profile” (level of access) a user will have, which is also listed on the reconciliation (read only or update). If a user has “update” access, which is minimal, this is noted on the reconciliation, and must be approved quarterly by managers.
- The Security Access Reconciliation serves as documentation, evidencing continued approval, and it is cross-mapped with the current list of approved security access authorizers for each unit. The completed reconciliations are uploaded to the OMPP HIPAA Sharepoint site.
- We will keep the original request forms, and have created new forms for any users that did not have a form on file.
- The OMPP Privacy and Security manual update with new processes are currently in review with FSSA Privacy Office, and will be published upon approval, and are contingent upon any organizational changes.

FINDING 2005-FSSA-16, TRACKING OF CERTIFICATION & TRANSMITTAL (C&T)

Federal Agency: Department of Health and Human Services
Federal Program: Medical Assistance Program
CFDA Number: 93.778
Auditee Contact Person: Jina Hughes
Title of Contact Person: Program Integrity Manager, OMPP
Phone Number: 317-234-2129
Compliance Requirement: Special Tests and Provisions – Provider Health and Safety Standards
Internal Control: Significant Deficiency

Corrective Action Plan

OMPP continues to monitor documentation from ISDH and CMS regarding the compliance of providers subject to survey. The objective of this process is to ensure that payment is not made to providers who do not meet the requirements for participation. OMPP also continues to meet the ISDH regularly to discuss concerns of either agency.

OMPP will continue to develop a process to match Medicaid data against ISDH data.

FINDING 2005-FSSA-20, TIMELY FOLLOW-UP OF LICENSE TERMINATION

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program; State Children's Health Insurance Program (SCHIP)
CFDA Number:	93.778; 93.767
Auditee Contact Person:	Jina Hughes
Title of Contact Person:	Program Integrity Manager, OMPP
Phone Number:	317-234-2129
Compliance Requirement:	Special Tests and Provisions – Provider Eligibility; Allowable Costs/Cost Principles
Internal Control:	Significant Deficiency

Corrective Action Plan

Repayment of federal share took place in quarter ending December 2010, per OMPP Controller. The Accounts Receivable was initiated in November 2010. This information will be verified with HP by the OMPP Controller.

FINDING 2005-FSSA-30, MEDICAID BANK RECONCILIATIONS

Federal Agency:	Department of Health and Human Services
Federal Program:	State Children's Health Insurance Program (SCHIP), Medical Assistance Program
CFDA Number:	93.767, 93.778
Auditee Contact Person:	David Nelson
Title of Contact Person:	Agency Controller, FSSA
Phone Number:	317-233-3045
Compliance Requirement:	Allowable Costs/Cost Principles
Internal Control:	Material Weakness

Corrective Action Plan

At this time written procedures are developed and in place regarding the review of the bank statements and comparison to the state accounting records. Bank reconciliations are performed for the account maintained by the fiscal agent and have been completed for SFY 2012 and SFY2013 upon received from HP. Reviews of the monthly bank reconciliations are documented with signoff by Accounting Operations reviewer and by OMPP Controller.

FSSA continues to work on improving the timeliness for completion of reconciliations and all related reviews and assuring that identified errors are corrected.

FINDING 2004-FSSA-6, DEATH VERIFICATIONS

Federal Agency:	Department of Health and Human Services
Federal Program:	State Children's Insurance Program (SCHIP), Medical Assistance

	Program
CFDA Number:	93.767 and 93.778
Auditee Contact Person:	Adrienne Shields
Title of Contact Person	Deputy Director DFR, FSSA
Phone Number:	317-234-2373
Compliance Requirement:	Allowability, Eligibility
Internal Control:	Significant Deficiency

Corrective Action Plan

System support is forthcoming in MR35, which will be released on 9/13/2013. At that point verification of death will be received from the Indiana State Department of Health (ISDH). The data from the ISDH will be more timely and accurate as compared to reports from the SSA. Two new alerts 231 and 233 and tasking support will also be available as the result of this change.

In the interim Cognos report GRP687RA (List of Deceased Individuals Participating in an Open/Pending Assistance Group) are worked manually by the ICES team at least monthly to ensure all cases receiving benefits are correct. This monitoring by the ICES began May 2013. The ICES team is notifying the Regional Manager (RM) of specific cases that should be researched as soon as the Cognos Report is generated each month. As a result of this monitoring the number of cases on the GRP687RA has reduced. The RM'S will also review the GRP687RA report monthly for each of their regions to determine if their staff have taken the appropriate action.

All management staff (Regional Managers, Deputy Regional Managers, State Eligibility Managers) were retrained on this process on July 18, 2013. A Flash bulletin is scheduled for release on Friday, July 19, 2013. This bulletin reaches all staff when they open ICES. In addition to a flash bulletin reminding the workers of the steps which are needed, the Management team will conduct a refresher training with their staff to ensure they fully understand the process. This additional refresher training will be implemented for all staff with a completion date of August 9, 2013.

FINDING 2003-FSSA-16, ONGOING VERIFICATION OF PROVIDER MEDICAL LICENSE

Federal Agency:	Department of Health and Human Services
Federal Program:	Medical Assistance Program
CFDA Number:	93.778
Auditee Contact Person:	Jina Hughes
Title of Contact Person:	Program Integrity Manager, OMPP
Phone Number:	317-234-2129
Compliance Requirement:	Special Tests and Provisions – Provider Eligibility
Internal Control:	Significant Deficiency

Corrective Action Plan

PI staff will work collaboratively with OMPP staff and HP Provider Enrollment staff to review and validate the activity related to verification of IHCP-enrolled provider's possession of a current and valid medical license.



STATE OF INDIANA

Michael R. Pence
Governor

STATE BUDGET AGENCY
212 State House
Indianapolis, Indiana 46204-2796
317/232-5610

Christopher D. Atkins
Director

June 27, 2013

Mr. Bruce A. Hartman, CPA, State Examiner
State Board of Accounts
302 Washington Street, Room E418
Indianapolis, IN 46204-2765

Dear Mr. Hartman,

This letter is in response to the finding identified in the audit of the State Fiscal Stabilization Fund (SFSF) for the period of July 1, 2011 to June 30, 2012. Please consider this letter the official response for the Indiana State Budget Agency to the audit finding.

In response to the single audit finding for 2012 – the State Budget Agency did not consistently comply with identifying the Federal award number and CFDA number at the time of the award or at the time of disbursement of funds to program subrecipients. However, with the exception of a \$34,608.26 disbursement in FY2013, no further revenues are expected for the SFSF program. Due to no future activity in the program, please consider this finding resolved.

Sincerely,

Deanna J. Oware, Deputy Budget Director
State Budget Agency