

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 Special Revenue Funds."

The following funds are used to account for welfare assistance and administration and other welfare and education related entitlement programs:

- County Welfare Administration
- State and Federal Welfare Assistance
- Medicaid Administration
- National School Lunch
- Federal Food Stamp Program
- Medicaid Indigent Care Trust

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

- Bureau of Motor Vehicles Commission
- Primary Road and Street

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

- 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
- Property Tax Reduction Trust Fund

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

- Fund 6000 Programs

The following fund is used to account for funds held in reserve to support tuition support distributions under Indiana Code 20-43:

- State Tuition Reserve Fund

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).

Army National Guard Construction – This fund accounts for the financing of new construction, rehabilitation and preventive maintenance for Indiana Army National Guard Posts.

Post War Construction Fund – This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs.

Common School Principal Fund - The interest of the Common School Fund is annually appropriated for the support of the common schools.

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, 2009
(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	\$ 2,790,104	\$ 97,235	\$ 646,675	\$ 3,534,014
Securities lending collateral	230,853	-	70,088	300,941
Receivables:				
Taxes (net of allowance for uncollectible accounts)	191,121	1,826	-	192,947
Securities lending	1,138	-	317	1,455
Accounts	43,814	-	-	43,814
Grants	178,661	7,709	-	186,370
Interest	90	-	6	96
Due from component unit	32,057	-	-	32,057
Prepaid expenditures	8	-	-	8
Loans	11,265	-	448,453	459,718
	<u>3,479,111</u>	<u>106,770</u>	<u>1,165,539</u>	<u>4,751,420</u>
Total assets	\$ 3,479,111	\$ 106,770	\$ 1,165,539	\$ 4,751,420
Liabilities:				
Accounts payable	\$ 198,997	\$ 1,440	\$ 270	\$ 200,707
Salaries and benefits payable	32,245	50	-	32,295
Interfund loans	48,525	4,946	-	53,471
Interfund services used	6,165	-	-	6,165
Intergovernmental payable	54,516	-	-	54,516
Tax refunds payable	4,154	-	-	4,154
Deferred revenue	57,744	8	-	57,752
Accrued liability for compensated absences-current	2,320	3	-	2,323
Pollution remediation payable	212	-	-	212
Securities lending payable	1,138	-	317	1,455
Securities lending collateral	230,853	-	70,088	300,941
	<u>636,869</u>	<u>6,447</u>	<u>70,675</u>	<u>713,991</u>
Total liabilities	636,869	6,447	70,675	713,991
Fund balance:				
Reserved:				
Encumbrances	192,442	7,146	-	199,588
Special purposes	4,768	-	-	4,768
Tuition support	941,719	-	-	941,719
Reserved for long-term loans and advances	10,878	-	433,360	444,238
Reserved for restricted purposes	136,871	7,709	-	144,580
Unreserved:				
Designated for Appropriations	712,290	63,503	424	776,217
Designated for Allotments	627,959	20,405	120,051	768,415
Unreserved Undesignated fund balance	215,315	1,560	541,029	757,904
Unreserved	<u>1,555,564</u>	<u>85,468</u>	<u>661,504</u>	<u>2,302,536</u>
	<u>2,842,242</u>	<u>100,323</u>	<u>1,094,864</u>	<u>4,037,429</u>
Total fund balances	2,842,242	100,323	1,094,864	4,037,429
Total liabilities and fund balances	\$ 3,479,111	\$ 106,770	\$ 1,165,539	\$ 4,751,420

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	<u>Non-Major Special Revenue Funds</u>	<u>Non-Major Capital Projects Funds</u>	<u>Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:				
Taxes:				
Income	\$ 139,210	\$ -	\$ -	\$ 139,210
Sales	145,992	-	-	145,992
Fuels	327,497	-	-	327,497
Gaming	796,781	-	-	796,781
Alcohol and tobacco	187,066	18,049	-	205,115
Insurance	4,396	-	-	4,396
Financial Institutions	16,025	-	-	16,025
Other	275,281	-	-	275,281
Total taxes	<u>1,892,248</u>	<u>18,049</u>	<u>-</u>	<u>1,910,297</u>
Current service charges	1,083,524	1,710	6,855	1,092,089
Investment income	10,603	-	(10,293)	310
Sales/rents	16,319	-	-	16,319
Grants	3,834,729	25,058	-	3,859,787
Other	445,946	79	755	446,780
	<u>7,283,369</u>	<u>44,896</u>	<u>(2,683)</u>	<u>7,325,582</u>
Expenditures:				
Current:				
General government	885,370	2,469	2,559	890,398
Public safety	545,026	36,704	-	581,730
Health	306,172	85	-	306,257
Welfare	2,880,855	103	-	2,880,958
Conservation, culture and development	572,968	-	-	572,968
Education	1,188,079	-	-	1,188,079
Transportation	219,889	-	-	219,889
	<u>6,598,359</u>	<u>39,361</u>	<u>2,559</u>	<u>6,640,279</u>
Excess (deficiency) of revenues over expenditures	<u>685,010</u>	<u>5,535</u>	<u>(5,242)</u>	<u>685,303</u>
Other financing sources (uses):				
Transfers in	3,141,931	1,445	-	3,143,376
Transfers (out)	(2,822,187)	(744)	-	(2,822,931)
Proceeds from capital lease	127	-	-	127
	<u>319,871</u>	<u>701</u>	<u>-</u>	<u>320,572</u>
Net change in fund balances	<u>1,004,881</u>	<u>6,236</u>	<u>(5,242)</u>	<u>1,005,875</u>
Fund Balance July 1, as restated	<u>1,837,361</u>	<u>94,087</u>	<u>1,100,106</u>	<u>3,031,554</u>
Fund Balance June 30	<u>\$ 2,842,242</u>	<u>\$ 100,323</u>	<u>\$ 1,094,864</u>	<u>\$ 4,037,429</u>

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2009
(amounts expressed in thousands)

	<u>County Welfare Administration</u>	<u>State Gaming Fund</u>	<u>State and Federal Welfare Assistance</u>	<u>Medicaid Administration</u>
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 1,402	\$ 22,080	\$ 34,320	\$ -
Securities lending collateral	-	-	3,300	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	12,621	-	-
Securities lending	-	-	8	-
Accounts	-	-	-	-
Grants	-	-	9,833	9,176
Interest	-	-	2	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
	<u>1,402</u>	<u>34,701</u>	<u>47,463</u>	<u>9,176</u>
Total assets	\$ 1,402	\$ 34,701	\$ 47,463	\$ 9,176
Liabilities:				
Accounts payable	\$ 3,108	\$ 8	\$ 2,127	\$ 5,519
Salaries and benefits payable	2,479	138	165	-
Interfund loans	-	-	-	639
Interfund services used	111	-	28	-
Intergovernmental payable	-	369	-	-
Tax refunds payable	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liability for compensated absences-current	183	15	17	-
Pollution remediation payable	-	-	-	-
Securities lending payable	-	-	8	-
Securities lending collateral	-	-	3,300	-
	<u>5,881</u>	<u>530</u>	<u>5,645</u>	<u>6,158</u>
Total liabilities	5,881	530	5,645	6,158
Fund balance:				
Reserved:				
Encumbrances	412	321	2	-
Special purposes	-	-	-	-
Tuition support	-	-	-	-
Reserved for long-term loans and advances	-	-	-	-
Reserved for restricted purposes	-	-	9,833	9,176
Unreserved:				
Designated for Appropriations	-	18,951	67	-
Designated for Allotments	-	10	31,916	-
Unreserved Undesignated fund balance	(4,891)	14,889	-	(6,158)
Unreserved	<u>(4,891)</u>	<u>33,850</u>	<u>31,983</u>	<u>(6,158)</u>
Total fund balances	(4,479)	34,171	41,818	3,018
Total liabilities and fund balances	\$ 1,402	\$ 34,701	\$ 47,463	\$ 9,176

Bureau of Motor Vehicles Commission	Health and Environmental Programs	National School Lunch	Build Indiana Fund	Property Tax Reduction Fund
\$ 26,429	\$ 2,728	\$ 779	\$ 3,767	\$ -
-	-	-	-	-
-	-	-	-	-
303	-	-	-	-
-	4,632	5,272	-	-
-	-	-	-	-
-	-	-	32,057	-
-	-	-	-	-
-	-	-	9	-
<u>\$ 26,732</u>	<u>\$ 7,360</u>	<u>\$ 6,051</u>	<u>\$ 35,833</u>	<u>\$ -</u>
\$ 1,704	\$ 2,635	\$ -	\$ 2	\$ -
3,448	1,454	-	-	-
39,913	-	-	-	-
3	1,269	-	-	-
-	-	5,272	-	-
-	-	-	-	-
-	237	779	-	-
239	132	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>45,307</u>	<u>5,727</u>	<u>6,051</u>	<u>2</u>	<u>-</u>
562	31,565	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	9	-
-	4,632	-	-	-
-	-	-	35,822	-
-	-	-	-	-
(19,137)	(34,564)	-	-	-
<u>(19,137)</u>	<u>(34,564)</u>	<u>-</u>	<u>35,822</u>	<u>-</u>
(18,575)	1,633	-	35,831	-
<u>\$ 26,732</u>	<u>\$ 7,360</u>	<u>\$ 6,051</u>	<u>\$ 35,833</u>	<u>\$ -</u>

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2009
(amounts expressed in thousands)

	Indiana Check- Up Plan	Patients Compensation	Primary Road and Street	Federal Food Stamp Program	Medicaid Indigent Care Trust
Assets:					
Cash, cash equivalents and investments-unrestricted	\$ 188,700	\$ 243,780	\$ 4,551	\$ -	\$ 102,996
Securities lending collateral	-	-	-	-	-
Receivables:					
Taxes (net of allowance for uncollectible accounts)	13,535	-	8,366	-	-
Securities lending	-	212	-	-	-
Accounts	-	220	-	-	-
Grants	-	-	-	-	-
Interest	-	-	-	-	-
Due from component unit	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-
Loans	-	-	-	-	-
Total assets	\$ 202,235	\$ 244,212	\$ 12,917	\$ -	\$ 102,996
Liabilities:					
Accounts payable	\$ 443	\$ 54,387	\$ -	\$ 286	\$ -
Salaries and benefits payable	12	21	-	-	-
Interfund loans	-	-	-	7,973	-
Interfunds services used	-	2	-	-	-
Intergovernmental payable	-	-	6,438	-	-
Tax refunds payable	-	-	-	-	-
Deferred revenue	193	-	4,324	-	-
Accrued liability for compensated absences-current	1	-	-	-	-
Pollution remediation payable	-	-	-	-	-
Securities lending payable	-	212	-	-	-
Securities lending collateral	-	-	-	-	-
Total liabilities	649	54,622	10,762	8,259	-
Fund balance:					
Reserved:					
Encumbrances	-	-	-	-	-
Special purposes	-	-	-	-	-
Tuition support	-	-	-	-	-
Reserved for long-term loans and advances	-	-	-	-	-
Reserved for restricted purposes	-	-	-	-	-
Unreserved:					
Designated for Appropriations	201,386	-	-	-	-
Designated for Allotments	-	189,590	2,155	-	102,996
Unreserved Undesignated fund balance	200	-	-	(8,259)	-
Unreserved	<u>201,586</u>	<u>189,590</u>	<u>2,155</u>	<u>(8,259)</u>	<u>102,996</u>
Total fund balances	201,586	189,590	2,155	(8,259)	102,996
Total liabilities and fund balances	\$ 202,235	\$ 244,212	\$ 12,917	\$ -	\$ 102,996

Fund 6000 Programs	Tobacco Settlement	State Tuition Reserve Fund	Other Non-Major Special Revenue Funds	Total
\$ 391,828	\$ 161,161	\$ 941,719	\$ 663,864	\$ 2,790,104
62,903	70,000	-	94,650	230,853
85,473	-	-	71,126	191,121
343	278	-	297	1,138
27,803	-	-	15,488	43,814
87,932	-	-	61,816	178,661
22	-	-	66	90
-	-	-	-	32,057
1	-	-	7	8
2,487	-	-	8,769	11,265
<u>\$ 658,792</u>	<u>\$ 231,439</u>	<u>\$ 941,719</u>	<u>\$ 916,083</u>	<u>\$ 3,479,111</u>
\$ 44,966	\$ 2,908	\$ -	\$ 80,904	\$ 198,997
2,759	115	-	21,654	32,245
-	-	-	-	48,525
1,011	1	-	3,740	6,165
37,973	-	-	4,464	54,516
4,153	-	-	1	4,154
35,846	-	-	16,365	57,744
154	4	-	1,575	2,320
-	-	-	212	212
343	278	-	297	1,138
62,903	70,000	-	94,650	230,853
<u>190,108</u>	<u>73,306</u>	<u>-</u>	<u>223,862</u>	<u>636,869</u>
47,621	19,387	-	92,572	192,442
-	-	-	4,768	4,768
-	-	941,719	-	941,719
2,344	-	-	8,525	10,878
53,595	-	-	59,635	136,871
63,832	138,746	-	253,486	712,290
301,292	-	-	-	627,959
-	-	-	273,235	215,315
<u>365,124</u>	<u>138,746</u>	<u>-</u>	<u>526,721</u>	<u>1,555,564</u>
468,684	158,133	941,719	692,221	2,842,242
<u>\$ 658,792</u>	<u>\$ 231,439</u>	<u>\$ 941,719</u>	<u>\$ 916,083</u>	<u>\$ 3,479,111</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, 2009
(amounts expressed in thousands)

	<u>County Welfare Administration</u>	<u>State Gaming Fund</u>	<u>State and Federal Welfare Assistance</u>	<u>Medicaid Administration</u>
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	796,733	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	5,654	-
Total taxes	-	796,733	5,654	-
Current service charges	-	1,681	739	-
Investment income	-	-	138	-
Sales/rents	-	-	-	-
Grants	57	9	374,097	231,065
Other	7	233	-	-
Total revenues	<u>64</u>	<u>798,656</u>	<u>380,628</u>	<u>231,065</u>
Expenditures:				
Current:				
General government	-	140,057	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	40,242	-	425,408	293,964
Conservation, culture and development	3,107	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>43,349</u>	<u>140,057</u>	<u>425,408</u>	<u>293,964</u>
Excess (deficiency) of revenues over expenditures	<u>(43,285)</u>	<u>658,599</u>	<u>(44,780)</u>	<u>(62,899)</u>
Other financing sources (uses):				
Transfers in	144,482	933	88,168	130,411
Transfers (out)	(100,111)	(656,328)	(90,640)	(64,144)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>44,371</u>	<u>(655,395)</u>	<u>(2,472)</u>	<u>66,267</u>
Net change in fund balances	1,086	3,204	(47,252)	3,368
Fund Balance July 1, as restated	<u>(5,565)</u>	<u>30,967</u>	<u>89,070</u>	<u>(350)</u>
Fund Balance June 30	<u>\$ (4,479)</u>	<u>\$ 34,171</u>	<u>\$ 41,818</u>	<u>\$ 3,018</u>

<u>Bureau of Motor Vehicles Commission</u>	<u>Health and Environmental Programs</u>	<u>National School Lunch</u>	<u>Build Indiana Fund</u>	<u>Property Tax Reduction Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
82,168	24	-	119,751	200,000
-	6	-	-	-
350	184,398	226,033	-	-
3,274	43,228	-	-	2,760
<u>85,792</u>	<u>227,656</u>	<u>226,033</u>	<u>119,751</u>	<u>202,760</u>
-	-	-	2,026	130,776
78,458	-	-	-	-
-	209,686	-	-	-
-	-	-	-	-
-	41,229	-	1,004	-
-	-	225,848	-	-
-	-	-	-	-
<u>78,458</u>	<u>250,915</u>	<u>225,848</u>	<u>3,030</u>	<u>130,776</u>
<u>7,334</u>	<u>(23,259)</u>	<u>185</u>	<u>116,721</u>	<u>71,984</u>
313	30,632	-	126,557	44,280
(13,097)	(7,131)	(185)	(285,212)	(15,572)
-	-	-	-	-
<u>(12,784)</u>	<u>23,501</u>	<u>(185)</u>	<u>(158,655)</u>	<u>28,708</u>
(5,450)	242	-	(41,934)	100,692
<u>(13,125)</u>	<u>1,391</u>	<u>-</u>	<u>77,765</u>	<u>(100,692)</u>
<u>\$ (18,575)</u>	<u>\$ 1,633</u>	<u>\$ -</u>	<u>\$ 35,831</u>	<u>\$ -</u>

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State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	<u>Indiana Check- Up Plan</u>	<u>Patients Compensation</u>	<u>Primary Road and Street</u>	<u>Federal Food Stamp Program</u>
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	156,347	-
Gaming	-	-	-	-
Alcohol and tobacco	138,240	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	4,854	-
Total taxes	<u>138,240</u>	<u>-</u>	<u>161,201</u>	<u>-</u>
Current service charges	-	126,385	17,006	-
Investment income	-	2,210	-	-
Sales/rents	-	-	-	-
Grants	-	2	-	1,042,255
Other	-	-	-	24
Total revenues	<u>138,240</u>	<u>128,597</u>	<u>178,207</u>	<u>1,042,279</u>
Expenditures:				
Current:				
General government	-	620	73,353	-
Public safety	-	107,057	-	-
Health	10,748	-	-	-
Welfare	14,583	-	-	1,059,909
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>25,331</u>	<u>107,677</u>	<u>73,353</u>	<u>1,059,909</u>
Excess (deficiency) of revenues over expenditures	<u>112,909</u>	<u>20,920</u>	<u>104,854</u>	<u>(17,630)</u>
Other financing sources (uses):				
Transfers in	629	3	40,971	56,531
Transfers (out)	(42,327)	(188)	(145,668)	(37,110)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(41,698)</u>	<u>(185)</u>	<u>(104,697)</u>	<u>19,421</u>
Net change in fund balances	71,211	20,735	157	1,791
Fund Balance July 1, as restated	130,375	168,855	1,998	(10,050)
Fund Balance June 30	\$ 201,586	\$ 189,590	\$ 2,155	\$ (8,259)

Medicaid Indigent Care Trust	Fund 6000 Programs	Tobacco Settlement	State Tuition Reserve Fund	Other Non-Major Special Revenue Funds	Total
\$ -	\$ 139,210	\$ -	\$ -	\$ -	\$ 139,210
-	98,123	-	-	47,869	145,992
-	27,902	-	-	143,248	327,497
-	48	-	-	-	796,781
-	9,518	-	-	39,308	187,066
-	4,396	-	-	-	4,396
-	16,025	-	-	-	16,025
-	171,165	-	-	93,608	275,281
-	466,387	-	-	324,033	1,892,248
-	109,020	160,954	-	265,796	1,083,524
645	1,924	2,323	-	3,363	10,603
-	1,647	-	-	14,666	16,319
11,041	1,161,093	5	-	604,324	3,834,729
13,542	323,878	1,263	-	57,737	445,946
25,228	2,063,949	164,545	-	1,269,919	7,283,369
268	438,398	16,128	-	83,744	885,370
-	239,063	-	-	120,448	545,026
-	6,983	48,725	-	30,030	306,172
-	217,632	1,087	-	828,030	2,880,855
-	179,178	136	-	348,314	572,968
-	651,772	-	-	310,459	1,188,079
-	1,768	-	-	218,121	219,889
268	1,734,794	66,076	-	1,939,146	6,598,359
24,960	329,155	98,469	-	(669,227)	685,010
83,033	240,412	5,675	941,719	1,207,182	3,141,931
(55,694)	(583,032)	(83,924)	-	(641,824)	(2,822,187)
-	-	-	-	127	127
27,339	(342,620)	(78,249)	941,719	565,485	319,871
52,299	(13,465)	20,220	941,719	(103,742)	1,004,881
50,697	482,149	137,913	-	795,963	1,837,361
\$ 102,996	\$ 468,684	\$ 158,133	\$ 941,719	\$ 692,221	\$ 2,842,242

State of Indiana
Combining Balance Sheet
Non-Major Capital Projects Funds
June 30, 2009
(amounts expressed in thousands)

	Army National Guard Construction	Post War Construction	Other Non-Major Capital Projects Funds	Total
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ -	\$ 81,225	\$ 16,010	\$ 97,235
Receivables:			-	
Taxes (net of allowance for uncollectible accounts)	-	1,826	-	1,826
Grants	7,709	-	-	7,709
	<u>7,709</u>	<u>-</u>	<u>-</u>	<u>7,709</u>
Total assets	<u>\$ 7,709</u>	<u>\$ 83,051</u>	<u>\$ 16,010</u>	<u>\$ 106,770</u>
Liabilities:				
Accounts payable	\$ 1,129	\$ 192	\$ 119	\$ 1,440
Salaries and benefits payable	50	-	-	50
Interfund loans	4,946	-	-	4,946
Deferred revenue	-	8	-	8
Accrued liability for compensated absences-current	3	-	-	3
	<u>6,128</u>	<u>200</u>	<u>119</u>	<u>6,447</u>
Total liabilities	<u>6,128</u>	<u>200</u>	<u>119</u>	<u>6,447</u>
Fund balance:				
Reserved:				
Encumbrances	-	4,073	3,073	7,146
Reserved for restricted purposes	7,709	-	-	7,709
Unreserved	(6,128)	78,778	12,818	85,468
	<u>1,581</u>	<u>82,851</u>	<u>15,891</u>	<u>100,323</u>
Total fund balances	<u>1,581</u>	<u>82,851</u>	<u>15,891</u>	<u>100,323</u>
Total liabilities and fund balances	<u>\$ 7,709</u>	<u>\$ 83,051</u>	<u>\$ 16,010</u>	<u>\$ 106,770</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, 2009
(amounts expressed in thousands)

	Army National Guard Construction	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	-	18,049	-	18,049
Total taxes	-	18,049	-	18,049
Current service charges	2	-	1,708	1,710
Grants	24,190	-	868	25,058
Other	-	-	79	79
Total revenues	24,192	18,049	2,655	44,896
Expenditures:				
Current:				
General government	-	130	2,339	2,469
Public safety	22,269	11,519	2,916	36,704
Health	-	62	23	85
Welfare	-	103	-	103
Total expenditures	22,269	11,814	5,278	39,361
Excess (deficiency) of revenues over expenditures	1,923	6,235	(2,623)	5,535
Other financing sources (uses):				
Transfers in	59	756	630	1,445
Transfers (out)	(56)	(169)	(519)	(744)
Total other financing sources (uses)	3	587	111	701
Net change in fund balances	1,926	6,822	(2,512)	6,236
Fund Balance July 1, as restated	(345)	76,029	18,403	94,087
Fund Balance June 30	\$ 1,581	\$ 82,851	\$ 15,891	\$ 100,323

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2009

(amounts expressed in thousands)

	<u>Common School, Principal</u>	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Assets:				
Cash, cash equivalents and investments-unrestricted	\$ 101,928	\$ 539,485	\$ 5,262	\$ 646,675
Securities lending collateral	-	70,088	-	70,088
Receivables:				
Securities lending	-	317	-	317
Interest	-	6	-	6
Loans	448,294	-	159	448,453
	<u>550,222</u>	<u>609,896</u>	<u>5,421</u>	<u>1,165,539</u>
Total assets	<u>\$ 550,222</u>	<u>\$ 609,896</u>	<u>\$ 5,421</u>	<u>\$ 1,165,539</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 270	\$ 270
Securities lending payable	-	317	-	317
Securities lending collateral	-	70,088	-	70,088
	<u>-</u>	<u>70,405</u>	<u>270</u>	<u>70,675</u>
Total liabilities	<u>-</u>	<u>70,405</u>	<u>270</u>	<u>70,675</u>
Fund balance:				
Reserved:				
Reserved for long-term loans and advances	433,201	-	159	433,360
Unreserved	117,021	539,491	4,992	661,504
	<u>550,222</u>	<u>539,491</u>	<u>5,151</u>	<u>1,094,864</u>
Total fund balances	<u>550,222</u>	<u>539,491</u>	<u>5,151</u>	<u>1,094,864</u>
Total liabilities and fund balances	<u>\$ 550,222</u>	<u>\$ 609,896</u>	<u>\$ 5,421</u>	<u>\$ 1,165,539</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	<u>Common School, Principal</u>	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
Revenues:				
Current service charges	\$ 6,855	\$ -	\$ -	\$ 6,855
Investment income	173	(10,499)	33	(10,293)
Other	-	-	755	755
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	7,028	(10,499)	788	(2,683)
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government	1,129	1,030	400	2,559
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,129	1,030	400	2,559
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	5,899	(11,529)	388	(5,242)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	5,899	(11,529)	388	(5,242)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance July 1, as restated	544,323	551,020	4,763	1,100,106
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance June 30	<u>\$ 550,222</u>	<u>\$ 539,491</u>	<u>\$ 5,151</u>	<u>\$ 1,094,864</u>

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	COUNTY WELFARE ADMINISTRATION			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	7	7	57	50
Other	10	10	7	(3)
Total revenues	<u>17</u>	<u>17</u>	<u>64</u>	<u>47</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	42,258	41,269	989
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	<u>-</u>	<u>42,258</u>	<u>41,269</u>	<u>989</u>
Excess of revenues over (under) expenditures	17	(42,241)	(41,205)	(1,036)
Other financing sources (uses):				
Total other financing sources (uses)	<u>44,371</u>	<u>44,371</u>	<u>44,371</u>	<u>-</u>
Net change in fund balances	<u>\$ 44,388</u>	<u>\$ 2,130</u>	<u>\$ 3,166</u>	<u>\$ 1,036</u>
Fund balances July 1, as restated			<u>\$ (1,765)</u>	
Fund balances June 30			<u>\$ 1,401</u>	

STATE GAMING FUND				STATE AND FEDERAL WELFARE ASSISTANCE			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
730,353	730,353	798,202	67,849	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,180	5,180	-	(5,180)	5,868	5,868	5,770	(98)
735,533	735,533	798,202	62,669	5,868	5,868	5,770	(98)
1,803	1,803	1,681	(122)	969	969	739	(230)
-	-	-	-	171	171	93	(78)
-	-	-	-	-	-	-	-
-	-	9	9	369,309	369,309	388,971	19,662
232	232	233	1	225	225	-	(225)
<u>737,568</u>	<u>737,568</u>	<u>800,125</u>	<u>62,557</u>	<u>376,542</u>	<u>376,542</u>	<u>395,573</u>	<u>19,031</u>
3,989	140,111	140,101	10	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	468,929	430,549	38,380
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,989</u>	<u>140,111</u>	<u>140,101</u>	<u>10</u>	<u>-</u>	<u>468,929</u>	<u>430,549</u>	<u>38,380</u>
733,579	597,457	660,024	(62,567)	376,542	(92,387)	(34,976)	(57,411)
(655,395)	(655,395)	(655,395)	-	(2,472)	(2,472)	(2,472)	-
<u>\$ 78,184</u>	<u>\$ (57,938)</u>	\$ 4,629	<u>\$ 62,567</u>	<u>\$ 374,070</u>	<u>\$ (94,859)</u>	\$ (37,448)	<u>\$ 57,411</u>
		\$ 17,450				\$ 71,767	
		<u>\$ 22,079</u>				<u>\$ 34,319</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, 2009
(amounts expressed in thousands)

	WELFARE - MEDICAID ADMINISTRATION			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	152,575	152,575	247,835	95,260
Other	2	2	-	(2)
	<u>152,577</u>	<u>152,577</u>	<u>247,835</u>	<u>95,258</u>
Total revenues	<u>152,577</u>	<u>152,577</u>	<u>247,835</u>	<u>95,258</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	293,933	291,407	2,526
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
	<u>-</u>	<u>293,933</u>	<u>291,407</u>	<u>2,526</u>
Total expenditures	<u>-</u>	<u>293,933</u>	<u>291,407</u>	<u>2,526</u>
Excess of revenues over (under) expenditures	152,577	(141,356)	(43,572)	(97,784)
Other financing sources (uses):				
Total other financing sources (uses)	<u>66,267</u>	<u>66,267</u>	<u>66,267</u>	<u>-</u>
Net change in fund balances	<u>\$ 218,844</u>	<u>\$ (75,089)</u>	<u>\$ 22,695</u>	<u>\$ 97,784</u>
Fund balances July 1, as restated			<u>\$ (23,334)</u>	
Fund balances June 30			<u>\$ (639)</u>	

BUREAU OF MOTOR VEHICLES COMMISSION				HEALTH AND ENVIRONMENTAL PROGRAMS			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
89,445	89,445	82,753	(6,692)	26	26	24	(2)
-	-	-	-	-	-	-	-
-	-	-	-	6	6	6	-
-	-	350	350	173,672	173,672	185,464	11,792
61	61	3,274	3,213	40,604	40,604	43,228	2,624
89,506	89,506	86,377	(3,129)	214,308	214,308	228,722	14,414
-	-	-	-	-	-	-	-
80,080	77,163	77,163	-	-	-	-	-
-	-	-	-	-	217,358	209,679	7,679
-	-	-	-	-	-	-	-
-	-	-	-	-	41,063	41,063	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
80,080	77,163	77,163	-	-	258,421	250,742	7,679
9,426	12,343	9,214	3,129	214,308	(44,113)	(22,020)	(22,093)
(12,784)	(12,784)	(12,784)	-	23,501	23,501	23,501	-
<u>\$ (3,358)</u>	<u>\$ (441)</u>	<u>\$ (3,570)</u>	<u>\$ (3,129)</u>	<u>\$ 237,809</u>	<u>\$ (20,612)</u>	<u>\$ 1,481</u>	<u>\$ 22,093</u>
		<u>\$ (9,913)</u>				<u>\$ 1,246</u>	
		<u>\$ (13,483)</u>				<u>\$ 2,727</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, 2009
(amounts expressed in thousands)

	NATIONAL SCHOOL LUNCH			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	208,487	208,487	227,641	19,154
Other	18	18	-	(18)
	<u>208,505</u>	<u>208,505</u>	<u>227,641</u>	<u>19,136</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	227,762	226,984	778
Transportation	-	-	-	-
	<u>-</u>	<u>227,762</u>	<u>226,984</u>	<u>778</u>
Total expenditures				
Excess of revenues over (under) expenditures	208,505	(19,257)	657	(19,914)
Other financing sources (uses):				
Total other financing sources (uses)	(185)	(185)	(185)	-
Net change in fund balances	<u>\$ 208,320</u>	<u>\$ (19,442)</u>	<u>\$ 472</u>	<u>\$ 19,914</u>
Fund balances July 1, as restated			<u>\$ 307</u>	
Fund balances June 30			<u>\$ 779</u>	

BUILD INDIANA FUND				PROPERTY TAX REDUCTION FUND			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
164,030	164,030	123,443	(40,587)	300,000	300,000	200,001	(99,999)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	4,606	4,606	2,760	(1,846)
164,030	164,030	123,443	(40,587)	304,606	304,606	202,761	(101,845)
5,445	2,347	2,026	321	138,000	130,777	130,777	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,223	1,001	222	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,445	3,570	3,027	543	138,000	130,777	130,777	-
158,585	160,460	120,416	40,044	166,606	173,829	71,984	101,845
(158,655)	(158,655)	(158,655)	-	28,708	28,708	28,708	-
\$ (70)	\$ 1,805	\$ (38,239)	\$ (40,044)	\$ 195,314	\$ 202,537	\$ 100,692	\$ (101,845)
		\$ 42,016				\$ (100,692)	
		\$ 3,777				\$ -	

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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, 2009
(amounts expressed in thousands)

	INDIANA CHECK-UP PLAN			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	127,860	127,860	138,398	10,538
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	127,860	127,860	138,398	10,538
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	127,860	127,860	138,398	10,538
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	10,748	10,748	-
Welfare	-	14,213	14,213	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	-	24,961	24,961	-
Excess of revenues over (under) expenditures	127,860	102,899	113,437	(10,538)
Other financing sources (uses):				
Total other financing sources (uses)	(41,698)	(41,698)	(41,698)	-
Net change in fund balances	<u>\$ 86,162</u>	<u>\$ 61,201</u>	<u>\$ 71,739</u>	<u>\$ 10,538</u>
Fund balances July 1, as restated			<u>\$ 116,961</u>	
Fund balances June 30			<u><u>\$ 188,700</u></u>	

FUND 6000 PROGRAMS				PATIENTS COMPENSATION FUND			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ 112,885	\$ 112,885	\$ 133,786	\$ 20,901	\$ -	\$ -	\$ -	\$ -
90,803	90,803	95,674	4,871	-	-	-	-
47,811	47,811	25,119	(22,692)	-	-	-	-
21	21	45	24	-	-	-	-
12,694	12,694	9,787	(2,907)	-	-	-	-
2,592	2,592	4,385	1,793	-	-	-	-
36,543	36,543	16,298	(20,245)	-	-	-	-
77,537	77,537	160,774	83,237	-	-	-	-
380,886	380,886	445,868	64,982	-	-	-	-
124,813	124,813	106,986	(17,827)	143,996	143,996	130,123	(13,873)
5,975	5,975	998	(4,977)	8,375	8,375	2,351	(6,024)
2,188	2,188	1,647	(541)	-	-	-	-
944,738	944,738	1,139,539	194,801	-	-	2	2
330,263	330,263	315,594	(14,669)	2	2	-	(2)
<u>1,788,863</u>	<u>1,788,863</u>	<u>2,010,632</u>	<u>221,769</u>	<u>152,373</u>	<u>152,373</u>	<u>132,476</u>	<u>(19,897)</u>
-	701,552	431,792	269,760	-	-	-	-
80	252,530	230,309	22,221	2,045	174,089	111,191	62,898
-	13,343	6,609	6,734	-	-	-	-
-	217,996	213,075	4,921	-	-	-	-
-	200,212	174,963	25,249	-	-	-	-
-	660,234	655,050	5,184	-	-	-	-
-	3,502	1,758	1,744	-	-	-	-
<u>80</u>	<u>2,049,369</u>	<u>1,713,556</u>	<u>335,813</u>	<u>2,045</u>	<u>174,089</u>	<u>111,191</u>	<u>62,898</u>
1,788,783	(260,506)	297,076	(557,582)	150,328	(21,716)	21,285	(43,001)
(342,620)	(342,620)	(342,620)	-	(185)	(185)	(185)	-
<u>\$ 1,446,163</u>	<u>\$ (603,126)</u>	<u>\$ (45,544)</u>	<u>\$ 557,582</u>	<u>\$ 150,143</u>	<u>\$ (21,901)</u>	<u>\$ 21,100</u>	<u>\$ 43,001</u>
		<u>\$ 439,859</u>				<u>\$ 222,680</u>	
		<u>\$ 394,315</u>				<u>\$ 243,780</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, 2009
(amounts expressed in thousands)

	PRIMARY ROAD AND STREET			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	167,128	167,128	156,172	(10,956)
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	6,389	6,389	4,867	(1,522)
Total taxes	173,517	173,517	161,039	(12,478)
Current service charges	18,967	18,967	17,006	(1,961)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	192,484	192,484	178,045	(14,439)
Expenditures:				
Current:				
General government	-	78,258	73,707	4,551
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	-	78,258	73,707	4,551
Excess of revenues over (under) expenditures	192,484	114,226	104,338	9,888
Other financing sources (uses):				
Total other financing sources (uses)	(104,697)	(104,697)	(104,697)	-
Net change in fund balances	<u>\$ 87,787</u>	<u>\$ 9,529</u>	<u>\$ (359)</u>	<u>\$ (9,888)</u>
Fund balances July 1, as restated			<u>\$ 4,911</u>	
Fund balances June 30			<u><u>\$ 4,552</u></u>	

TOBACCO SETTLEMENT FUND				STATE TUITION RESERVE FUND			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
147,475	147,475	160,954	13,479	-	-	-	-
3,980	3,980	1,441	(2,539)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5	5	-	-	-	-
225	225	1,263	1,038	-	-	-	-
<u>151,680</u>	<u>151,680</u>	<u>163,663</u>	<u>11,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	15,714	15,087	627	-	-	-	-
-	-	-	-	-	-	-	-
30,750	47,893	47,893	-	-	-	-	-
7,000	1,054	1,054	-	-	-	-	-
-	137	137	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>37,750</u>	<u>64,798</u>	<u>64,171</u>	<u>627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
113,930	86,882	99,492	(12,610)	-	-	-	-
<u>(83,924)</u>	<u>(83,924)</u>	<u>(78,249)</u>	<u>5,675</u>	<u>941,719</u>	<u>941,719</u>	<u>941,719</u>	<u>-</u>
<u>\$ 30,006</u>	<u>\$ 2,958</u>	<u>\$ 21,243</u>	<u>\$ 18,285</u>	<u>\$ 941,719</u>	<u>\$ 941,719</u>	<u>\$ 941,719</u>	<u>\$ -</u>
		139,919				\$ -	
		<u>\$ 161,162</u>				<u>\$ 941,719</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, 2009
(amounts expressed in thousands)

	FEDERAL FOOD STAMP PROGRAM			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	42,054	42,054	65,523	23,469
Other	62	62	24	(38)
	<u>42,116</u>	<u>42,116</u>	<u>65,547</u>	<u>23,431</u>
Total revenues				
	<u>42,116</u>	<u>42,116</u>	<u>65,547</u>	<u>23,431</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	83,153	83,153	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Total expenditures	-	83,153	83,153	-
Excess of revenues over (under) expenditures	42,116	(41,037)	(17,606)	(23,431)
Other financing sources (uses):				
Total other financing sources (uses)	19,421	19,421	19,421	-
Net change in fund balances	<u>\$ 61,537</u>	<u>\$ (21,616)</u>	<u>\$ 1,815</u>	<u>\$ 23,431</u>
Fund balances July 1, as restated			<u>\$ (9,787)</u>	
Fund balances June 30			<u><u>\$ (7,972)</u></u>	

MEDICAID INDIGENT CARE TRUST				Other Non-Major Special Revenue Funds			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	48,753	48,753	47,916	(837)
-	-	-	-	149,166	149,166	146,695	(2,471)
-	-	-	-	-	-	-	-
-	-	-	-	39,475	39,475	39,156	(319)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	95,220	95,220	96,872	1,652
-	-	-	-	332,614	332,614	330,639	(1,975)
-	-	-	-	243,023	243,023	263,163	20,140
8,350	8,350	530	(7,820)	6,234	6,234	2,537	(3,697)
-	-	-	-	6,041	6,041	4,784	(1,257)
-	-	11,041	11,041	545,726	545,726	572,759	27,033
-	-	13,542	13,542	65,861	65,861	56,992	(8,869)
8,350	8,350	25,113	16,763	1,199,499	1,199,499	1,230,874	31,375
-	-	-	-	38,121	82,134	79,331	2,803
-	-	-	-	87,617	120,917	112,112	8,805
-	-	-	-	8,437	34,435	30,006	4,429
-	53,148	-	53,148	-	821,748	785,688	36,060
-	-	-	-	175,763	384,304	342,740	41,564
-	-	-	-	2,344	312,810	309,989	2,821
-	-	-	-	138,292	225,983	213,541	12,442
-	53,148	-	53,148	450,574	1,982,331	1,873,407	108,924
8,350	(44,798)	25,113	(69,911)	748,925	(782,832)	(642,533)	(140,299)
27,339	27,339	27,339	-	565,358	565,358	565,358	-
\$ 35,689	\$ (17,459)	\$ 52,452	\$ 69,911	\$ 1,314,283	\$ (217,474)	\$ (77,175)	\$ 140,299
		\$ 50,545				\$ 735,841	
		\$ 102,997				\$ 658,666	

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)	\$ 1,040,877
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)	999,200
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(1,035,207)
Funds not subject to legally adopted budget	<u>12</u>
Net change in fund balances (GAAP basis)	<u><u>\$ 1,004,881</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 Proprietary Funds

June 30, 2009

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Assets			
Current assets:			
Cash, cash equivalents and investments - unrestricted	\$ 64,981	\$ 4,370	\$ 69,351
Receivables:			
Accounts	485	341	826
Interest	732	-	732
Inventory	-	607	607
Prepaid expenses	-	49	49
Total current assets	<u>66,198</u>	<u>5,367</u>	<u>71,565</u>
Noncurrent assets:			
Capital assets:			
Property, plant, and equipment	-	26,812	26,812
Less accumulated depreciation	-	(12,287)	(12,287)
Total capital assets, net of depreciation	<u>-</u>	<u>14,525</u>	<u>14,525</u>
Total noncurrent assets	<u>-</u>	<u>14,525</u>	<u>14,525</u>
Total assets	<u>66,198</u>	<u>19,892</u>	<u>86,090</u>
Liabilities			
Current liabilities:			
Accounts payable	-	542	542
Claims payable	3,221	-	3,221
Salaries and benefits payable	-	508	508
Accrued liability for compensated absences	-	198	198
Deferred revenue	2,476	3,265	5,741
Other liabilities	152	373	525
Total current liabilities	<u>5,849</u>	<u>4,886</u>	<u>10,735</u>
Noncurrent liabilities:			
Accrued liability for compensated absences	-	310	310
Claims payable	42,483	-	42,483
Total noncurrent liabilities	<u>42,483</u>	<u>310</u>	<u>42,793</u>
Total liabilities	<u>48,332</u>	<u>5,196</u>	<u>53,528</u>
Net assets			
Invested in capital assets net of related debt	-	14,525	14,525
Unrestricted	17,866	171	18,037
Total net assets	<u>\$ 17,866</u>	<u>\$ 14,696</u>	<u>\$ 32,562</u>

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2009

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Operating revenues:			
Sales/rents/premiums	\$ 5,418	\$ 22,531	\$ 27,949
Other	-	236	236
	<hr/>	<hr/>	<hr/>
Total operating revenues	5,418	22,767	28,185
	<hr/>	<hr/>	<hr/>
Cost of sales	-	4,175	4,175
	<hr/>	<hr/>	<hr/>
Gross margin	5,418	18,592	24,010
	<hr/>	<hr/>	<hr/>
Operating expenses:			
General and administrative expense	827	19,541	20,368
Claims expense	243	-	243
Depreciation and amortization	-	635	635
Other	-	98	98
	<hr/>	<hr/>	<hr/>
Total operating expenses	1,070	20,274	21,344
	<hr/>	<hr/>	<hr/>
Operating income (loss)	4,348	(1,682)	2,666
	<hr/>	<hr/>	<hr/>
Nonoperating revenues (expenses):			
Interest and other investment income	3,491	50	3,541
	<hr/>	<hr/>	<hr/>
Total nonoperating revenues (expenses)	3,491	50	3,541
	<hr/>	<hr/>	<hr/>
Income before contributions and transfers	7,839	(1,632)	6,207
	<hr/>	<hr/>	<hr/>
Transfers in	-	2,113	2,113
	<hr/>	<hr/>	<hr/>
Change in net assets	7,839	481	8,320
	<hr/>	<hr/>	<hr/>
Total net assets, July 1	10,027	14,215	24,242
	<hr/>	<hr/>	<hr/>
Total net assets, June 30	<u>\$ 17,866</u>	<u>\$ 14,696</u>	<u>\$ 32,562</u>

State of Indiana

Combining Statement of Cash Flows

Non-Major Proprietary Funds

For the Fiscal Year Ended June 30, 2009

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Cash flows from operating activities:			
Cash received from customers	\$ 4,740	\$ 22,875	\$ 27,615
Cash paid for general and administrative	(763)	(19,501)	(20,264)
Cash paid to suppliers	-	(4,174)	(4,174)
Cash paid for claims expense	(4,250)	-	(4,250)
Net cash provided (used) by operating activities	(273)	(800)	(1,073)
Cash flows from capital and related financing activities:			
Acquisition/construction of capital assets	-	(1,486)	(1,486)
Capital contributions	-	2,114	2,114
Net cash provided (used) by capital and related financing activities	-	628	628
Cash flows from investing activities:			
Proceeds from sales of investments	8,000	-	8,000
Purchase of investments	(11,648)	-	(11,648)
Interest income (expense) on investments	2,711	50	2,761
Net cash provided (used) by investing activities	(937)	50	(887)
Net increase (decrease) in cash and cash equivalents	(1,210)	(122)	(1,332)
Cash and cash equivalents, July 1	2,412	4,047	6,459
Cash and cash equivalents, June 30	\$ 1,202	\$ 3,925	\$ 5,127
Reconciliation of cash , cash equivalents and investments:			
Cash and cash equivalents unrestricted at end of year	\$ 1,202	\$ 3,925	\$ 5,127
Investments unrestricted	63,779	445	64,224
Cash, cash equivalents and investments per balance sheet	\$ 64,981	\$ 4,370	\$ 69,351
Noncash investing, capital and financing activities:			
Increase in fair value of investments	\$ 736	\$ -	\$ 736

State of Indiana
Combining Statement of Cash Flows
Non-Major Proprietary Funds
For the Fiscal Year Ended June 30, 2009

(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)	\$ 4,348	\$ (1,682)	\$ 2,666
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization expense	-	635	635
(Increase) decrease in receivables	63	56	119
(Increase) decrease in prepaid expenses	-	(4)	(4)
(Increase) decrease in claims payable	(4,007)	-	(4,007)
Increase (decrease) in accounts payable	-	(36)	(36)
Increase (decrease) in deferred revenue	(741)	45	(696)
Increase (decrease) in salaries payable	-	57	57
Increase (decrease) in compensated absences	-	86	86
Increase (decrease) in other payables	64	43	107
Net cash provided (used) by operating activities	<u>\$ (273)</u>	<u>\$ (800)</u>	<u>\$ (1,073)</u>



INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies that supply goods or services to other agencies of governmental units on a cost-reimbursement basis.

Institutional Industries - This fund accounts for revenues and expenses incurred from the operation of inmate employment programs. Goods produced or manufactured as a result of such programs are sold to state agencies and political subdivisions of the State as well as to the general public.

Administrative Services Revolving – This fund is used to account for the following rotary funds.

Information Technology Services provides telecommunications and data processing services to State agencies. Revenues consist of charges to user agencies.

Motor Pool Rotary Fund accounts for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Printing Rotary Fund accounts for the operation of the State Print Shop, which provides printing services to other State agencies. Revenues consist of charges to user agencies.

General Services Rotary accounts for postal service charges to agencies. Revenues consist of charges to user agencies.

Aviation Rotary Fund accounts for the operation and maintenance of state aircraft. Revenues consist of charges to user agencies.

Self-Insurance Funds - The self-insurance funds consist of the **State Police Health Insurance Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund**. These funds administer health insurance and disability plans for state employees and state police personnel.

State of Indiana
Combining Statement of Net Assets
Internal Service Funds
June 30, 2009

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Total
Assets						
Current assets:						
Cash, cash equivalents and investments - unrestricted	\$ 1,816	\$ 28,601	\$ 10,042	\$ 23,433	\$ 55,076	\$ 118,968
Receivables:						
Accounts	2,762	1,077	1,215	1,294	699	7,047
Interfund services provided	823	9,666	-	-	-	10,489
Inventory	4,464	1,945	-	-	-	6,409
Prepaid expenses	-	4,857	-	-	-	4,857
Total current assets	9,865	46,146	11,257	24,727	55,775	147,770
Noncurrent assets:						
Capital assets:						
Construction in progress	77	-	-	-	-	77
Property, plant, and equipment	19,609	32,801	-	-	-	52,410
Less accumulated depreciation	(10,410)	(20,483)	-	-	-	(30,893)
Total capital assets, net of depreciation	9,276	12,318	-	-	-	21,594
Total noncurrent assets	9,276	12,318	-	-	-	21,594
Total assets	19,141	58,464	11,257	24,727	55,775	169,364
Liabilities						
Current liabilities:						
Accounts payable	1,820	4,475	-	109	249	6,653
Salaries and benefits payable	369	1,079	-	-	-	1,448
Capital lease payable	155	120	-	-	-	275
Health/disability benefits payable	-	-	3,037	4,137	32,121	39,295
Accrued liability for compensated absences	419	1,618	-	-	-	2,037
Interfund services used	-	20	-	-	-	20
Deferred revenue	1	-	-	-	-	1
Other liabilities	37	-	-	-	-	37
Total current liabilities	2,801	7,312	3,037	4,246	32,370	49,766
Noncurrent liabilities:						
Accrued liability for compensated absences	379	1,464	-	-	-	1,843
Capital lease payable	8,313	350	-	-	-	8,663
Total noncurrent liabilities	8,692	1,814	-	-	-	10,506
Total liabilities	11,493	9,126	3,037	4,246	32,370	60,272
Net assets						
Invested in capital assets net of related debt	809	11,848	-	-	-	12,657
Unrestricted (deficit)	6,839	37,490	8,220	20,481	23,405	96,435
Total net assets	\$ 7,648	\$ 49,338	\$ 8,220	\$ 20,481	\$ 23,405	\$ 109,092

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Fiscal Year Ended June 30, 2009

(amounts expressed in thousands)

	<u>Institutional Industries</u>	<u>Administrative Services Revolving</u>	<u>State Police Health Insurance Fund</u>	<u>State Employee Disability Fund</u>	<u>State Employee Health Insurance Fund</u>	<u>Total</u>
Operating revenues:						
Sales/rents/premiums	\$ 35,779	\$ 121,354	\$ 29,318	\$ 32,797	\$ 301,881	\$ 521,129
Charges for services	-	705	-	488	-	1,193
Other	137	490	370	-	-	997
Total operating revenues	35,916	122,549	29,688	33,285	301,881	523,319
Cost of sales	22,019	1,535	-	-	-	23,554
Gross margin	13,897	121,014	29,688	33,285	301,881	499,765
Operating expenses:						
General and administrative expense	14,532	105,971	1,349	1,266	15,577	138,695
Health / disability benefit payments	-	-	25,877	23,697	293,397	342,971
Depreciation and amortization	989	6,616	-	-	-	7,605
Total operating expenses	15,521	112,587	27,226	24,963	308,974	489,271
Operating income (loss)	(1,624)	8,427	2,462	8,322	(7,093)	10,494
Nonoperating revenues (expenses):						
Interest and other investment income	1	-	-	-	-	1
Interest and other investment expense	(700)	(32)	-	-	-	(732)
Gain (Loss) on disposition of assets	(15)	(2,281)	-	-	-	(2,296)
Other	(767)	75	-	293	(6,874)	(7,273)
Total nonoperating revenues (expenses)	(1,481)	(2,238)	-	293	(6,874)	(10,300)
Income before contributions and transfers	(3,105)	6,189	2,462	8,615	(13,967)	194
Transfers in	14,129	-	-	-	-	14,129
Transfers (out)	(10,083)	-	-	-	(12,647)	(22,730)
Change in net assets	941	6,189	2,462	8,615	(26,614)	(8,407)
Total net assets, July 1, as restated	6,707	43,149	5,758	11,866	50,019	117,499
Total net assets, June 30	\$ 7,648	\$ 49,338	\$ 8,220	\$ 20,481	\$ 23,405	\$ 109,092

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2009
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Total
Cash flows from operating activities:						
Cash received from customers	\$ 37,803	\$ 121,441	\$ 29,620	\$ 33,482	\$ 301,938	\$ 524,284
Cash paid for general and administrative	(14,546)	(105,722)	(1,349)	(1,202)	(15,587)	(138,406)
Cash paid for salary/health/disability benefit payments	-	-	(25,723)	(23,840)	(291,414)	(340,977)
Cash paid to suppliers	(25,329)	(2,395)	-	-	-	(27,724)
Net cash provided (used) by operating activities	(2,072)	13,324	2,548	8,440	(5,063)	17,177
Cash flows from noncapital financing activities:						
Transfers in	14,130	75	-	-	-	14,205
Transfers out	(10,083)	-	-	-	(12,647)	(22,730)
Other	(1,056)	-	-	293	(6,874)	(7,637)
Net cash provided (used) by noncapital financing activities	2,991	75	-	293	(19,521)	(16,162)
Cash flows from capital and related financing activities:						
Acquisition/construction of capital assets	(322)	(9,069)	-	-	-	(9,391)
Proceeds from sale of assets	-	84	-	-	-	84
Principal payments -- capital leases	(155)	(104)	-	-	-	(259)
Interest paid	(700)	(21)	-	-	-	(721)
Net cash provided (used) by capital and related financing activities	(1,177)	(9,110)	-	-	-	(10,287)
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	(257)	4,289	2,548	8,733	(24,584)	(9,271)
Cash and cash equivalents, July 1	2,073	24,312	7,494	14,700	79,660	128,239
Cash and cash equivalents, June 30	<u>\$ 1,816</u>	<u>\$ 28,601</u>	<u>\$ 10,042</u>	<u>\$ 23,433</u>	<u>\$ 55,076</u>	<u>\$ 118,968</u>
Reconciliation of cash , cash equivalents and investments:						
Cash and cash equivalents unrestricted at end of year	\$ 1,816	\$ 28,601	\$ 10,042	\$ 23,433	\$ 55,076	\$ 118,968
Cash, cash equivalents and investments per balance sheet	<u>\$ 1,816</u>	<u>\$ 28,601</u>	<u>\$ 10,042</u>	<u>\$ 23,433</u>	<u>\$ 55,076</u>	<u>\$ 118,968</u>

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2009

(amounts expressed in thousands)

	<u>Institutional Industries</u>	<u>Administrative Services Revolving</u>	<u>State Police Health Insurance Fund</u>	<u>State Employee Disability Fund</u>	<u>State Employee Health Insurance Fund</u>	<u>Total</u>
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (1,624)	\$ 8,427	\$ 2,462	\$ 8,322	\$ (7,093)	\$ 10,494
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation/amortization expense	989	6,616	-	-	-	7,605
(Increase) decrease in receivables	220	261	(68)	198	58	669
(Increase) decrease in interfund services provided	1,667	(875)	-	-	-	792
(Increase) decrease in inventory	1,051	(285)	-	-	-	766
(Increase) decrease in prepaid expenses	-	(901)	-	-	-	(901)
Increase (decrease) in health and disability benefits payable	-	-	154	(145)	1,983	1,992
Increase (decrease) in accounts payable	(4,360)	326	-	65	(11)	(3,980)
Increase (decrease) in deferred revenue	(1)	(494)	-	-	-	(495)
Increase (decrease) in salaries payable	7	53	-	-	-	60
Increase (decrease) in compensated absences	(18)	196	-	-	-	178
Increase (decrease) in other payables	(3)	-	-	-	-	(3)
Net cash provided (used) by operating activities	<u>\$ (2,072)</u>	<u>\$ 13,324</u>	<u>\$ 2,548</u>	<u>\$ 8,440</u>	<u>\$ (5,063)</u>	<u>\$ 17,177</u>

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.

The Public Employees' Retirement Fund – This fund is a defined benefit agent multiple-employer plan administered by the Public Employees' Retirement Fund Board of Trustees.

The State Teachers' Retirement Fund – This fund is a defined benefit, multiple-employer cost-sharing public employee retirement system, administered by the Indiana State Teachers' Retirement Fund 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.

Retiree Health Benefit Trust Fund - 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, 2009

(amounts expressed in thousands)

	Primary Government		Discrete Component Units		Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund	Public Employees' Retirement System	State Teachers' Retirement Fund	
Assets:					
Cash and cash equivalents	\$ 14,215	\$ 44,862	\$ 1,197,416	\$ 555,156	\$ 1,811,649
Securities lending collateral	-	-	2,367,249	152,142	2,519,391
Receivables:					
Contributions	339	-	139,942	66,241	206,522
Interest	1,118	-	45,396	34,167	80,681
Member loans	1,175	-	773	-	1,948
Due from other funds	-	-	19,662	-	19,662
Due from component unit	-	-	1,633	618	2,251
From investment sales	6,458	-	1,176,336	153,867	1,336,661
Other	-	-	682	-	682
Total receivables	9,090	-	1,384,424	254,893	1,648,407
Prepaid expenses	-	-	29	-	29
Investments at fair value:					
Equity Securities	58,964	-	4,251,248	2,790,428	7,100,640
Debt Securities	103,913	76,885	3,788,890	3,329,169	7,298,857
Mutual Funds and Collective Trust Funds	115,583	-	2,196,523	-	2,312,106
Other	175	-	1,360,449	534,503	1,895,127
Total investments	278,635	76,885	11,597,110	6,654,100	18,606,730
Capital assets:					
Property, plant and equipment less accumulated depreciation	-	-	7,069	1,428	8,497
	-	-	(763)	(187)	(950)
Total assets	\$ 301,940	\$ 121,747	\$ 16,552,534	\$ 7,617,532	\$ 24,593,753
Liabilities and fund balances:					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 15,978	\$ 6,418	\$ 22,396
Salaries and benefits payable	-	-	771	167	938
Due to other funds	-	-	19,662	-	19,662
Benefits payable	-	170	-	67,441	67,611
Due to component unit	-	-	618	1,633	2,251
Deferred revenue	52	-	40,000	-	40,052
Compensated absences	-	-	243	130	373
Securities purchased payable	5,540	-	1,685,480	190,463	1,881,483
Securities lending collateral	-	-	2,367,249	152,142	2,519,391
Total liabilities	5,592	170	4,130,001	418,394	4,554,157
Net assets:					
Held in trust for:					
Employees' pension benefits	296,348	-	12,307,684	7,199,138	19,803,170
OPEB benefits	-	121,577	-	-	121,577
Future death benefits	-	-	9,408	-	9,408
State and local units	-	-	105,441	-	105,441
Total net assets	\$ 296,348	\$ 121,577	\$ 12,422,533	\$ 7,199,138	\$ 20,039,596

State of Indiana
Combining Statement of Changes in Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2009

(amounts expressed in thousands)

	Primary Government		Discrete Component Units		Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund	Public Employees' Retirement System	State Teachers' Retirement Fund	
Additions:					
Member contributions	\$ 4,037	\$ -	\$ 204,391	\$ 128,568	\$ 336,996
Employer contributions	13,429	68,725	479,578	819,187	1,380,919
Contributions from the State of Indiana	-	-	110,072	30,000	140,072
Net investment income (loss)	(54,225)	724	(3,176,353)	(1,349,105)	(4,578,959)
Less investment expense	(894)	-	(80,477)	(41,043)	(122,414)
Transfers from other retirement funds	-	-	3,402	4,260	7,662
Other	-	-	166	-	166
Total additions	(37,653)	69,449	(2,459,221)	(408,133)	(2,835,558)
Deductions:					
Pension and disability benefits	26,214	-	611,277	934,296	1,571,787
Retiree health benefits	-	3,373	-	-	3,373
Death benefits	-	-	806	-	806
Refunds of contributions and interest	-	-	40,742	9,613	50,355
Administrative	234	124	26,064	8,070	34,492
Pension relief distributions	-	-	167,279	-	167,279
Capital projects	-	-	-	2,183	2,183
Depreciation	-	-	-	1	1
Transfers to other retirement funds	-	-	5,137	2,525	7,662
Other	-	-	4,020	-	4,020
Total deductions	26,448	3,497	855,325	956,688	1,841,958
Net increase (decrease) in net assets	(64,101)	65,952	(3,314,546)	(1,364,821)	(4,677,516)
Net assets held in trust for pension and other employee benefits, July 1, as restated:					
Pension benefits	360,449	-	15,555,953	8,563,959	24,480,361
OPEB benefits	-	55,625	-	-	55,625
Future death benefits	-	-	8,710	-	8,710
State and local units	-	-	172,416	-	172,416
Net assets held in trust for pension and other employee benefits, June 30	\$ 296,348	\$ 121,577	\$ 12,422,533	\$ 7,199,138	\$ 20,039,596

State of Indiana

Combining Statement of Net Assets

Private-Purpose Trust Funds

June 30, 2009

(amounts expressed in thousands)

	Abandoned Property Fund	Private- Purpose Trust Fund	Total
Assets:			
Cash, cash equivalents and investments	\$ 22,034	\$ 10,149	\$ 32,183
Securities lending collateral	-	8,500	8,500
Receivables:			
Securities lending	-	24	24
Interest	2	11	13
Total assets	22,036	18,684	40,720
Liabilities:			
Accounts payable	3,615	393	4,008
Securities lending payable	-	24	24
Securities lending collateral	-	8,500	8,500
Total liabilities	3,615	8,917	12,532
Net assets:			
Held in trust for trust beneficiaries	18,421	9,767	28,188
Total net assets	\$ 18,421	\$ 9,767	\$ 28,188

State of Indiana

Combining Statement of Changes in Net Assets

Private-Purpose Trust Funds

For the Year Ended June 30, 2009

(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private- Purpose Trust Fund</u>	<u>Total</u>
Additions:			
Investment Income	\$ 214	\$ 62	\$ 276
Member contributions	-	82,852	82,852
Grants	4	-	4
Donations/escheats	68,660	3,958	72,618
	<u>68,878</u>	<u>86,872</u>	<u>155,750</u>
Deductions:			
Payments to participants/beneficiaries	<u>71,797</u>	<u>93,853</u>	<u>165,650</u>
	<u>71,797</u>	<u>93,853</u>	<u>165,650</u>
Net increase (decrease) in net assets	<u>(2,919)</u>	<u>(6,981)</u>	<u>(9,900)</u>
Net assets held in trust, July 1	<u>21,340</u>	<u>16,748</u>	<u>38,088</u>
Net assets held in trust, June 30	<u><u>\$ 18,421</u></u>	<u><u>\$ 9,767</u></u>	<u><u>\$ 28,188</u></u>

State of Indiana
Combining Statement of Net Assets
Agency Funds
June 30, 2009
(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	\$ 4,588	\$ 270,110	\$ 24,459	\$ 270,856	\$ 25,763	\$ 595,776
Receivables:						
Taxes	-	-	-	-	13,582	13,582
Securities lending	-	194	-	-	-	194
Other	-	-	-	-	57	57
Securities lending collateral	-	45,500	-	-	-	45,500
Total assets	\$ 4,588	\$ 315,804	\$ 24,459	\$ 270,856	\$ 39,402	\$ 655,109
Liabilities:						
Accounts/escrows payable	\$ 4,588	\$ 270,110	\$ 24,459	\$ 270,856	\$ 25,820	\$ 595,833
Securities lending payable	-	194	-	-	-	194
Securities lending collateral	-	45,500	-	-	-	45,500
Other liabilities	-	-	-	-	13,582	13,582
Total liabilities	\$ 4,588	\$ 315,804	\$ 24,459	\$ 270,856	\$ 39,402	\$ 655,109

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2009

(amounts expressed in thousands)

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30</u>
Employee Payroll, Withholding and Benefits				
Assets:				
Cash, cash equivalents, and investments	\$ 5,161	\$ 2,175,377	\$ 2,175,950	\$ 4,588
Other assets	60,547	-	60,547	-
Total assets	<u>\$ 65,708</u>	<u>\$ 2,175,377</u>	<u>\$ 2,236,497</u>	<u>\$ 4,588</u>
Liabilities:				
Accounts / escrows payable	\$ 17,789	\$ 2,175,377	\$ 2,188,578	\$ 4,588
Other liabilities	47,919	-	47,919	-
Total liabilities	<u>\$ 65,708</u>	<u>\$ 2,175,377</u>	<u>\$ 2,236,497</u>	<u>\$ 4,588</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 180,774	\$ 1,671,950	\$ 1,582,614	\$ 270,110
Receivables	188	194	188	194
Securities lending collateral	100,750	45,500	100,750	45,500
Total assets	<u>\$ 281,712</u>	<u>\$ 1,717,644</u>	<u>\$ 1,683,552</u>	<u>\$ 315,804</u>
Liabilities:				
Accounts / escrows payable	\$ 180,774	\$ 1,671,950	\$ 1,582,614	\$ 270,110
Securities lending collateral	100,750	45,500	100,750	45,500
Other liabilities	188	194	188	194
Total liabilities	<u>\$ 281,712</u>	<u>\$ 1,717,644</u>	<u>\$ 1,683,552</u>	<u>\$ 315,804</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 36,182	\$ 841,855	\$ 853,578	\$ 24,459
Other assets	75,455	-	75,455	-
Total assets	<u>\$ 111,637</u>	<u>\$ 841,855</u>	<u>\$ 929,033</u>	<u>\$ 24,459</u>
Liabilities:				
Accounts / escrows payable	\$ 111,637	\$ 841,855	\$ 929,033	\$ 24,459
Total liabilities	<u>\$ 111,637</u>	<u>\$ 841,855</u>	<u>\$ 929,033</u>	<u>\$ 24,459</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2009

(amounts expressed in thousands)

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30</u>
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 266,577	\$ 32,746	\$ 28,467	\$ 270,856
Total assets	<u>\$ 266,577</u>	<u>\$ 32,746</u>	<u>\$ 28,467</u>	<u>\$ 270,856</u>
Liabilities:				
Accounts / escrows payable	\$ 266,577	\$ 32,746	\$ 28,467	\$ 270,856
Total liabilities	<u>\$ 266,577</u>	<u>\$ 32,746</u>	<u>\$ 28,467</u>	<u>\$ 270,856</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 28,853	\$ 652,407	\$ 655,497	\$ 25,763
Receivables	16,828	13,639	16,828	13,639
Other assets	16,503	-	16,503	-
Total assets	<u>\$ 62,184</u>	<u>\$ 666,046</u>	<u>\$ 688,828</u>	<u>\$ 39,402</u>
Liabilities:				
Accounts / escrows payable	\$ 45,430	\$ 652,464	\$ 672,074	\$ 25,820
Other liabilities	16,754	13,582	16,754	13,582
Total liabilities	<u>\$ 62,184</u>	<u>\$ 666,046</u>	<u>\$ 688,828</u>	<u>\$ 39,402</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 517,547	\$ 5,374,335	\$ 5,296,106	\$ 595,776
Receivables	17,016	13,833	17,016	13,833
Securities lending collateral	100,750	45,500	100,750	45,500
Other assets	152,505	-	152,505	-
Total assets	<u>\$ 787,818</u>	<u>\$ 5,433,668</u>	<u>\$ 5,566,377</u>	<u>\$ 655,109</u>
Liabilities:				
Accounts / escrows payable	\$ 622,207	\$ 5,374,392	\$ 5,400,766	\$ 595,833
Securities lending collateral	100,750	45,500	100,750	45,500
Other liabilities	64,861	13,776	64,861	13,776
Total liabilities	<u>\$ 787,818</u>	<u>\$ 5,433,668</u>	<u>\$ 5,566,377</u>	<u>\$ 655,109</u>

NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

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.

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 -
Proprietary Funds
June 30, 2009
(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	Totals
Assets						
Current assets:						
Cash, cash equivalents and investments	\$ 4,554	\$ 26,286	\$ 2,796	\$ 11,440	\$ 9,032	\$ 54,108
Receivables (net)	192	1,707	715	2,747	81	5,442
Inventory	11	-	-	-	-	11
Prepaid expenses	134	281	-	-	-	415
Investment in direct financing lease	-	143	-	-	-	143
Total current assets	4,891	28,417	3,511	14,187	9,113	60,119
Noncurrent assets:						
Cash, cash equivalents and investments - restricted	125	-	7,256	-	-	7,381
Bond issuance costs net of amortization	-	-	501	-	-	501
Investment in direct financing lease	-	682	-	-	-	682
Net pension assets	-	-	89	-	-	89
Capital assets:						
Land	79,781	50,880	14,517	-	-	145,178
Infrastructure	-	52,444	-	-	-	52,444
Construction in progress	-	644	690	-	-	1,334
Property, plant, and equipment	42,162	19,495	73,647	-	-	135,304
Less accumulated depreciation	(13,463)	(51,793)	(42,274)	-	-	(107,530)
Total capital assets, net of depreciation	108,480	71,670	46,580	-	-	226,730
Total noncurrent assets	108,605	72,352	54,426	-	-	235,383
Total assets	113,496	100,769	57,937	14,187	9,113	295,502
Liabilities						
Current liabilities:						
Accounts payable	267	642	342	681	25	1,957
Claims payable	-	-	-	13,664	-	13,664
Interest payable	-	-	326	-	-	326
Current portion of long-term debt	-	-	1,510	-	-	1,510
Salaries, health, disability, and benefits payable	102	-	177	-	-	279
Deferred revenue	-	25	210	7,728	-	7,963
Accrued liability for compensated absences	-	-	203	-	-	203
Other current liabilities	-	368	6	650	-	1,024
Total current liabilities	369	1,035	2,774	22,723	25	26,926
Long-term liabilities:						
Accrued liability for compensated absences	-	-	243	-	-	243
Deferred revenue	-	5,000	-	-	-	5,000
Revenue bonds/notes payable	-	-	14,349	-	-	14,349
Total long-term liabilities	-	5,000	14,592	-	-	19,592
Total liabilities	369	6,035	17,366	22,723	25	46,518
Net assets						
Invested in capital assets net of related debt	108,480	71,669	30,675	-	-	210,824
Restricted-nonexpendable						
Grants/constitutional restrictions	-	-	-	551	-	551
Total restricted-nonexpendable	-	-	-	551	-	551
Restricted-expendable						
Future debt service	-	-	4,384	-	-	4,384
Pension fund distribution	-	-	-	-	-	-
Auxiliary enterprises	-	-	71	-	-	71
Capital projects	1,371	-	1,800	-	-	3,171
Other purposes	-	-	1,090	-	597	1,687
Total restricted-expendable	1,371	-	7,345	-	597	9,313
Unrestricted (deficit)	3,276	23,065	2,551	(9,087)	8,491	28,296
Total net assets	\$ 113,127	\$ 94,734	\$ 40,571	\$ (8,536)	\$ 9,088	\$ 248,984

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2009
 (amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets					
	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	Total
White River State Park Development Commission	\$ 4,643	\$ 2,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,464)
Ports of Indiana	6,931	8,096	-	-	1,165	-	-	-	1,165
Indiana State Fair Commission	25,053	16,304	330	-	-	(8,416)	-	-	(8,416)
Indiana Comprehensive Health Insurance Association	101,373	92,586	-	-	-	-	(7,129)	-	(7,129)
Indiana Political Subdivision Risk Management Commission	126	64	-	-	-	-	-	(62)	(62)
Total component units	\$ 138,126	\$ 119,763	\$ 330	\$ (1,464)	\$ 1,165	\$ (8,416)	\$ (7,129)	\$ (62)	\$ (15,906)
General revenues:									
Investment earnings				49	575	181		240	1,399
Payments from State of Indiana				996	-	8,930		-	9,926
Other				-	1,280	-		-	1,280
Total general revenues				1,045	1,855	9,111	354	240	12,605
Change in net assets				(419)	3,020	695	(6,775)	178	(3,301)
Net assets - beginning, as restated				113,546	91,714	39,876	(1,761)	8,910	252,285
Net assets - ending				\$ 113,127	\$ 94,734	\$ 40,571	\$ (8,536)	\$ 9,088	\$ 248,984

State of Indiana
Combining Statement of Net Assets
Non-Major Discretely Presented Component Units -
Colleges and Universities
June 30, 2009
(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	\$ 176,548	\$ 68,806	\$ 68,098	\$ 49,137	\$ 45,566	\$ 408,155
Receivables (net)	54,760	8,983	53,190	7,161	7,527	131,621
Inventory	1,582	222	-	2,144	1,307	5,255
Prepaid expenses	2,563	657	18,256	4	150	21,630
Funds held in trust by others	12,063	-	22,145	43,811	10	78,029
Other postemployment benefits	7,442	-	-	-	-	7,442
Other current assets	-	47	-	1,618	634	2,299
Total current assets	254,958	78,715	161,689	103,875	55,194	654,431
Noncurrent assets:						
Cash, cash equivalents and investments - restricted	895	43,382	-	165	-	44,442
Other receivables	11,135	8,012	4,068	-	680	23,895
Investments - unrestricted	275,190	52,470	94,971	79,730	117,345	619,706
Bond issuance costs net of amortization	310	-	-	-	-	310
Other postemployment benefits	-	1,137	-	-	276	1,413
Other noncurrent assets	5,729	5,724	853	3,829	255	16,390
Capital assets:						
Land	42,783	26,553	25,526	4,722	14,607	114,191
Infrastructure	25,429	33,485	12,047	3,649	-	74,610
Construction in progress	45,435	62,592	40,823	26,629	2,087	177,566
Property, plant, and equipment	617,083	394,888	502,654	228,806	220,188	1,963,619
Less accumulated depreciation	(260,692)	(228,459)	(159,397)	(108,411)	(88,968)	(845,927)
Total capital assets, net of depreciation	470,038	289,059	421,653	155,395	147,914	1,484,059
Total noncurrent assets	763,297	399,784	521,545	239,119	266,470	2,190,215
Total assets	1,018,255	478,499	683,234	342,994	321,664	2,844,646
Liabilities						
Current liabilities:						
Accounts payable	42,268	4,482	16,595	1,667	3,143	68,155
Interest payable	-	999	-	2,344	-	3,343
Current portion of long-term debt	8,106	11,344	14,436	9,477	2,925	46,288
Capital lease payable	-	-	-	-	19	19
Salaries, health, disability, and benefits payable	-	3,844	-	5,518	5,435	14,797
Deferred revenue	6,802	1,260	22,002	-	2,304	32,368
Accrued liability for compensated absences	-	-	7,482	-	1,340	8,822
Deposits held in custody for others	8,733	843	6,690	-	466	16,732
Other current liabilities	1,342	6,060	-	1,853	11,220	20,475
Total current liabilities	67,251	28,832	67,205	20,859	26,852	210,999
Long-term liabilities:						
Accrued liability for compensated absences	8,401	1,326	5,226	2,635	-	17,588
Other postemployment benefits	-	-	6,304	458	-	6,762
Deferred revenue	431	-	-	7	-	438
Funds held in trust by others	-	-	-	-	15,299	15,299
Advances from federal government	-	7,755	-	-	1,116	8,871
Revenue bonds/notes payable	184,138	84,534	249,319	150,804	56,549	725,344
Other noncurrent liabilities	16,702	1,146	128	2,289	1,241	21,506
Total long-term liabilities	209,672	94,761	260,977	156,193	74,205	795,808
Total liabilities	276,923	123,593	328,182	177,052	101,057	1,006,807
Net assets						
Invested in capital assets net of related debt	290,188	196,059	158,281	33,492	78,269	756,289
Restricted-nonexpendable						
Instruction and research	914	690	-	-	-	1,604
Student aid	-	2,203	17,391	-	15,164	34,758
Other purposes	-	-	-	-	4,832	4,832
Total restricted-nonexpendable	914	2,893	17,391	-	19,996	41,194
Restricted-expendable						
Instruction and research	69,877	8,609	2,332	9,451	-	90,269
Grants/constitutional restrictions	7,160	4,425	6,601	-	693	18,879
Endowments	-	36,372	60	-	-	36,432
Future debt service	3,210	5	-	-	-	3,215
Public safety programs	8,027	-	-	-	-	8,027
Student aid	62,470	-	3,364	29,780	4,010	99,624
Auxiliary enterprises	2,275	-	-	981	-	3,256
Capital projects	87,895	8,007	31,941	740	5,306	133,889
Other purposes	7,582	2,818	4,047	5,862	810	21,119
Total restricted-expendable	248,496	60,236	48,345	46,814	10,819	414,710
Unrestricted (deficit)	201,734	95,718	131,035	85,636	111,523	625,646
Total net assets	\$ 741,332	\$ 354,906	\$ 355,052	\$ 165,942	\$ 220,607	\$ 1,837,839

**State of Indiana
 Combining Statement of Activities
 Non-Major Discretely Presented Component Units -
 Colleges and Universities
 For the Fiscal Year Ended June 30, 2009**
 (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	\$ 400,494	\$ 193,204	\$ 22,870	\$ (2,796)	\$ (187,216)	\$ -	\$ -	\$ -	\$ -	\$ (187,216)
Indiana State University	200,582	74,088	14,845	1,567	-	(110,082)	-	-	-	(110,082)
Ivy Tech Community College	464,935	143,290	33,732	3,189	-	-	(284,724)	-	-	(284,724)
University of Southern Indiana	127,826	64,018	16,021	30	-	-	(47,757)	-	-	(47,757)
Vincennes University	110,805	42,324	17,242	-	-	-	-	(51,239)	-	(51,239)
Total component units	\$ 1,304,642	\$ 516,924	\$ 104,710	\$ 1,990	(187,216)	(110,082)	(284,724)	(47,757)	(51,239)	(681,018)
General revenues:										
Investment earnings					(34,239)	(4,531)	3,998	(5,689)	4,051	(36,410)
Payments from State of Indiana					148,857	87,156	182,888	49,856	43,532	512,289
Other					46,896	24,680	122,941	2,808	16,528	213,853
Total general revenues					161,514	107,305	309,827	46,975	64,111	689,732
Change in net assets					(25,702)	(2,777)	25,103	(782)	12,872	8,714
Net assets - beginning, as restated					767,034	357,683	329,949	166,724	207,735	1,829,125
Net assets - ending					\$ 741,332	\$ 354,906	\$ 355,052	\$ 165,942	\$ 220,607	\$ 1,837,839

