

OTHER SUPPLEMENTARY INFORMATION



NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

- State Gaming Fund
- Build Indiana Fund

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

- Fund 6000 Programs

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

- Common School Fund

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

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

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the State for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Capital Projects Funds."

State Police Building Commission Fund – This fund accounts for new construction, rehabilitation and preventative maintenance for this state commission.

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

PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Permanent Funds."

Next Level Indiana Trust Fund – This fund is created per IC 8-14-15.1-5 and holds title to proceeds transferred to the trust under IC 8-15.5-11, including those held in the Next Generation Trust Fund under IC 8-14-15-5 as previously in effect before July 1, 2017, to be used exclusively for the provision of highways, roads, and bridges for the benefit of the people of Indiana and the users of those facilities.

State of Indiana
Balance Sheet
Non-Major Governmental Funds
June 30, 2018
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
ASSETS				
Cash, cash equivalents and investments-unrestricted	\$ 3,353,521	\$ 66,438	\$ 542,881	\$ 3,962,840
Cash, cash equivalents and investments-restricted	100	-	-	100
Receivables:				
Taxes (net of allowance for uncollectible accounts)	163,833	1,842	-	165,675
Accounts	62,008	90	-	62,098
Grants	171,597	-	-	171,597
Interest	643	-	-	643
Interfund loans	10,085	-	-	10,085
Due from component unit	12,990	-	-	12,990
Prepaid expenditures	43	-	-	43
Loans	409,171	-	-	409,171
Other	343	-	66	409
Total assets	<u>4,184,334</u>	<u>68,370</u>	<u>542,947</u>	<u>4,795,651</u>
Total assets and deferred outflow of resources	<u>\$ 4,184,334</u>	<u>\$ 68,370</u>	<u>\$ 542,947</u>	<u>\$ 4,795,651</u>
LIABILITIES				
Accounts payable	\$ 326,693	\$ 459	\$ -	\$ 327,152
Salaries and benefits payable	24,629	98	-	24,727
Interfund loans	18,461	-	-	18,461
Interfunds services used	2,259	9	-	2,268
Intergovernmental payable	163,742	-	-	163,742
Tax refunds payable	6,108	-	-	6,108
Unearned revenue	331	-	-	331
Accrued liability for compensated absences-current	1,799	9	-	1,808
Other payables	343	-	66	409
Total liabilities	<u>544,365</u>	<u>575</u>	<u>66</u>	<u>545,006</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	71,485	1	-	71,486
Total deferred inflow of resources	<u>71,485</u>	<u>1</u>	<u>-</u>	<u>71,486</u>
FUND BALANCE				
Nonspendable	43	-	501,125	501,168
Restricted:	100	-	-	100
Committed	834,046	-	41,756	875,802
Assigned	2,795,115	67,794	-	2,862,909
Unassigned	(60,820)	-	-	(60,820)
Total fund balance	<u>3,568,484</u>	<u>67,794</u>	<u>542,881</u>	<u>4,179,159</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 4,184,334</u>	<u>\$ 68,370</u>	<u>\$ 542,947</u>	<u>\$ 4,795,651</u>

State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Revenues:				
Taxes:				
Income	\$ 201	\$ -	\$ -	\$ 201
Sales	73,746	-	-	73,746
Fuels	1,471,237	-	-	1,471,237
Gaming	582,278	-	-	582,278
Alcohol and tobacco	147,319	20,191	-	167,510
Insurance	4,642	-	-	4,642
Financial Institutions	105,963	-	-	105,963
Other	16,007	-	-	16,007
Total taxes	2,401,393	20,191	-	2,421,584
Current service charges	1,612,149	4,739	-	1,616,888
Investment income	13,305	-	5,023	18,328
Sales/rents	15,765	44	-	15,809
Grants	3,627,947	1,529	-	3,629,476
Other	90,110	65	-	90,175
	<u>7,760,669</u>	<u>26,568</u>	<u>5,023</u>	<u>7,792,260</u>
Expenditures:				
Current:				
General government	361,869	-	5	361,874
Public safety	484,261	-	-	484,261
Health	201,605	-	-	201,605
Welfare	1,179,110	-	-	1,179,110
Conservation, culture and development	462,311	-	-	462,311
Education	1,106,958	-	-	1,106,958
Transportation	2,910,189	-	1,231	2,911,420
Debt service:				
Capital lease principal	55,770	-	-	55,770
Capital lease interest	44,996	-	-	44,996
Capital outlay	-	16,570	-	16,570
	<u>6,807,069</u>	<u>16,570</u>	<u>1,236</u>	<u>6,824,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>953,600</u>	<u>9,998</u>	<u>3,787</u>	<u>967,385</u>
Other financing sources (uses):				
Transfers in	2,019,175	1,928	-	2,021,103
Transfers (out)	(2,961,269)	-	-	(2,961,269)
Issuance of capital lease	214,066	-	-	214,066
	<u>(728,028)</u>	<u>1,928</u>	<u>-</u>	<u>(726,100)</u>
Net change in fund balances	225,572	11,926	3,787	241,285
Fund Balance July 1, as restated	3,342,912	55,868	539,094	3,937,874
Fund Balance June 30	\$ 3,568,484	\$ 67,794	\$ 542,881	\$ 4,179,159

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2018
(amounts expressed in thousands)

	<u>STATE GAMING FUND</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>MOTOR VEHICLE COMMISSION</u>	<u>BUILD INDIANA FUND</u>
ASSETS				
Cash, cash equivalents and investments- unrestricted	\$ 2,615	\$ 118,041	\$ 58,570	\$ 8,551
Cash, cash equivalents and investments- restricted	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	15,059	30,651	-	-
Accounts	1,151	16,641	6,675	-
Grants	-	-	-	-
Interest	-	5	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	12,990
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	<u>18,825</u>	<u>173,338</u>	<u>65,245</u>	<u>21,541</u>
Total assets and deferred outflow of resources	<u>\$ 18,825</u>	<u>\$ 173,338</u>	<u>\$ 65,245</u>	<u>\$ 21,541</u>
LIABILITIES				
Accounts payable	\$ 70	\$ 82	\$ 1,575	\$ 272
Salaries and benefits payable	94	-	2,076	8
Interfund loans	-	-	-	-
Interfunds services used	29	55	47	-
Intergovernmental payable	4,015	53,363	-	-
Tax refunds payable	-	2,977	-	-
Unearned revenue	-	-	-	-
Accrued liability for compensated absences-current	9	-	137	-
Other payables	-	-	-	-
Total liabilities	<u>4,217</u>	<u>56,477</u>	<u>3,835</u>	<u>280</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	398	-	-
Total deferred inflow of resources	<u>-</u>	<u>398</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted:	-	-	-	-
Committed	9,401	-	-	-
Assigned	5,207	116,463	61,410	21,261
Unassigned	-	-	-	-
Total fund balance	<u>14,608</u>	<u>116,463</u>	<u>61,410</u>	<u>21,261</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 18,825</u>	<u>\$ 173,338</u>	<u>\$ 65,245</u>	<u>\$ 21,541</u>

<u>STATE HIGHWAY FUND</u>	<u>MAJOR MOVES CONSTRUCTION FUND</u>	<u>INDIANA CHECK- UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>	<u>PATIENTS COMPENSATION FUND</u>
\$ 607,484	\$ 363,358	\$ 196,493	\$ 327,003	\$ 208,626
-	-	-	-	-
-	-	17,864	2,543	-
13,852	-	-	3,132	78
10	-	-	54	-
-	31	-	107	116
-	-	-	1,623	-
-	-	-	-	-
-	-	-	-	-
9,077	-	-	104	-
-	152	-	-	140
<u>630,423</u>	<u>363,541</u>	<u>214,357</u>	<u>334,566</u>	<u>208,960</u>
<u>\$ 630,423</u>	<u>\$ 363,541</u>	<u>\$ 214,357</u>	<u>\$ 334,566</u>	<u>\$ 208,960</u>
\$ 20,857	\$ -	\$ 7,290	\$ 83,328	\$ 8,703
9,254	-	-	1,038	26
8,000	-	-	-	-
761	-	-	152	2
-	-	-	-	-
-	-	-	44	-
-	-	-	-	-
651	-	-	93	1
-	152	-	-	140
<u>39,523</u>	<u>152</u>	<u>7,290</u>	<u>84,655</u>	<u>8,872</u>
307	-	8,311	678	-
<u>307</u>	<u>-</u>	<u>8,311</u>	<u>678</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	198,756	10,761	-
590,593	363,389	-	238,472	200,088
-	-	-	-	-
<u>590,593</u>	<u>363,389</u>	<u>198,756</u>	<u>249,233</u>	<u>200,088</u>
<u>\$ 630,423</u>	<u>\$ 363,541</u>	<u>\$ 214,357</u>	<u>\$ 334,566</u>	<u>\$ 208,960</u>

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State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2018
(amounts expressed in thousands)

	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE
ASSETS				
Cash, cash equivalents and investments-unrestricted	\$ 35,654	\$ 126,933	\$ 182,044	\$ 9,559
Cash, cash equivalents and investments-restricted	-	-	-	-
Receivables:				
Taxes (net of allowance for uncollectible accounts)	17,992	-	-	-
Accounts	925	2	636	-
Grants	-	-	-	21,604
Interest	-	-	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	-	399,263	-
Other	-	-	47	-
Total assets	<u>54,571</u>	<u>126,935</u>	<u>581,990</u>	<u>31,163</u>
Total assets and deferred outflow of resources	<u>\$ 54,571</u>	<u>\$ 126,935</u>	<u>\$ 581,990</u>	<u>\$ 31,163</u>
LIABILITIES				
Accounts payable	\$ -	\$ 4,430	\$ -	\$ 5,314
Salaries and benefits payable	-	16	-	254
Interfund loans	-	-	-	-
Interfund services used	-	3	-	48
Intergovernmental payable	13,298	-	-	17,171
Tax refunds payable	3	-	-	-
Unearned revenue	-	-	-	-
Accrued liability for compensated absences-current	-	2	-	17
Other payables	-	-	47	-
Total liabilities	<u>13,301</u>	<u>4,451</u>	<u>47</u>	<u>22,804</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	250	-	-	20,391
Total deferred inflow of resources	<u>250</u>	<u>-</u>	<u>-</u>	<u>20,391</u>
FUND BALANCE				
Nonspendable:	-	-	-	-
Restricted:	-	-	-	-
Committed:	-	-	581,943	-
Assigned:	41,020	122,484	-	-
Unassigned:	-	-	-	(12,032)
Total fund balance	<u>41,020</u>	<u>122,484</u>	<u>581,943</u>	<u>(12,032)</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 54,571</u>	<u>\$ 126,935</u>	<u>\$ 581,990</u>	<u>\$ 31,163</u>

US DEPARTMENT OF LABOR	US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	OTHER NON- MAJOR SPECIAL REVENUE FUNDS	TOTAL
\$ -	\$ 501,960	\$ 16,449	\$ 590,181	\$ 3,353,521
-	-	-	100	100
-	-	-	79,724	163,833
-	1,083	-	17,833	62,008
6,584	71,239	25,539	46,567	171,597
-	-	-	384	643
-	-	-	462	10,085
-	-	-	-	12,990
-	43	-	-	43
-	-	-	727	409,171
-	-	-	4	343
<u>6,584</u>	<u>574,325</u>	<u>41,988</u>	<u>735,982</u>	<u>4,184,334</u>
\$ 6,584	\$ 574,325	\$ 41,988	\$ 735,982	\$ 4,184,334
\$ 2,136	\$ 128,147	\$ 7,482	\$ 57,007	\$ 326,693
2,021	75	1,044	8,723	24,629
8,376	-	-	2,085	18,461
412	6	76	668	2,259
-	-	74,110	1,785	163,742
-	-	-	3,084	6,108
-	-	-	331	331
158	14	69	648	1,799
-	-	-	4	343
<u>13,103</u>	<u>128,242</u>	<u>82,781</u>	<u>74,335</u>	<u>544,365</u>
-	8,886	1,476	30,788	71,485
-	8,886	1,476	30,788	71,485
-	43	-	-	43
-	-	-	100	100
-	-	-	33,185	834,046
-	437,154	-	597,574	2,795,115
<u>(6,519)</u>	<u>-</u>	<u>(42,269)</u>	<u>-</u>	<u>(60,820)</u>
<u>(6,519)</u>	<u>437,197</u>	<u>(42,269)</u>	<u>630,859</u>	<u>3,568,484</u>
\$ 6,584	\$ 574,325	\$ 41,988	\$ 735,982	\$ 4,184,334

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	<u>STATE GAMING FUND</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>MOTOR VEHICLE COMMISSION</u>	<u>BUILD INDIANA FUND</u>
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	61,766	-	-
Fuels	-	940,484	-	-
Gaming	556,123	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>556,123</u>	<u>1,002,250</u>	<u>-</u>	<u>-</u>
Current service charges	3,192	282,564	108,140	242,755
Investment income	-	60	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>559,315</u>	<u>1,284,874</u>	<u>108,140</u>	<u>242,755</u>
Expenditures:				
Current:				
General government	123,169	-	-	374
Public safety	-	18	87,591	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	600
Education	-	-	-	2,613
Transportation	-	565,114	-	1,625
Debt service:				
Capital lease principal	-	-	8	-
Capital lease interest	-	-	-	-
Total expenditures	<u>123,169</u>	<u>565,132</u>	<u>87,599</u>	<u>5,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>436,146</u>	<u>719,742</u>	<u>20,541</u>	<u>237,543</u>
Other financing sources (uses):				
Transfers in	2,285	2,845	2,425	3,750
Transfers (out)	(433,888)	(670,128)	(11,996)	(250,959)
Issuance of capital lease	-	-	-	-
Total other financing sources (uses)	<u>(431,603)</u>	<u>(667,283)</u>	<u>(9,571)</u>	<u>(247,209)</u>
Net change in fund balances	4,543	52,459	10,970	(9,666)
Fund Balance July 1, as restated	<u>10,065</u>	<u>64,004</u>	<u>50,440</u>	<u>30,927</u>
Fund Balance June 30	<u>\$ 14,608</u>	<u>\$ 116,463</u>	<u>\$ 61,410</u>	<u>\$ 21,261</u>

<u>STATE HIGHWAY FUND</u>	<u>MAJOR MOVES CONSTRUCTION FUND</u>	<u>INDIANA CHECK- UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>	<u>PATIENTS COMPENSATION FUND</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,292	-
278,445	-	-	-	-
-	-	-	236	-
-	-	111,089	-	-
-	-	-	-	-
-	-	-	105,963	-
-	-	-	13,762	-
<u>278,445</u>	<u>-</u>	<u>111,089</u>	<u>122,253</u>	<u>-</u>
40,069	-	144,898	129,216	144,304
3	7,140	-	585	2,977
1,316	-	-	5,440	-
236	-	-	20,894	-
<u>77,064</u>	<u>-</u>	<u>-</u>	<u>8,040</u>	<u>-</u>
<u>397,133</u>	<u>7,140</u>	<u>255,987</u>	<u>286,428</u>	<u>147,281</u>
-	-	-	135,372	-
-	-	-	42,689	92,308
-	-	12,305	3,811	-
-	-	-	1,149	-
-	-	-	11,207	-
-	-	-	14,204	-
657,009	2,684	-	2,782	-
55,550	-	-	90	-
<u>44,983</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>-</u>
<u>757,542</u>	<u>2,684</u>	<u>12,305</u>	<u>211,308</u>	<u>92,308</u>
<u>(360,409)</u>	<u>4,456</u>	<u>243,682</u>	<u>75,120</u>	<u>54,973</u>
962,600	-	-	36,835	-
(719,331)	(127,533)	(233,654)	(134,008)	(20)
<u>213,474</u>	<u>-</u>	<u>-</u>	<u>88</u>	<u>-</u>
<u>456,743</u>	<u>(127,533)</u>	<u>(233,654)</u>	<u>(97,085)</u>	<u>(20)</u>
96,334	(123,077)	10,028	(21,965)	54,953
<u>494,259</u>	<u>486,466</u>	<u>188,728</u>	<u>271,198</u>	<u>145,135</u>
<u>\$ 590,593</u>	<u>\$ 363,389</u>	<u>\$ 198,756</u>	<u>\$ 249,233</u>	<u>\$ 200,088</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, 2018
(amounts expressed in thousands)

	ROAD & STREET, PRIMARY HIGHWAY	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	136,127	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	136,127	-	-	-
Current service charges	20,392	143,614	2,622	1
Investment income	-	3	303	-
Sales/rents	-	-	-	-
Grants	-	3	-	1,521,701
Other	-	5	1,216	-
Total revenues	156,519	143,625	4,141	1,521,702
Expenditures:				
Current:				
General government	-	-	694	4,606
Public safety	-	2	-	4,122
Health	-	45,458	-	134,483
Welfare	-	-	-	1,027,349
Conservation, culture and development	-	-	-	3,007
Education	-	7,034	-	431,841
Transportation	133,139	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	133,139	52,494	694	1,605,408
Excess (deficiency) of revenues over expenditures	23,380	91,131	3,447	(83,706)
Other financing sources (uses):				
Transfers in	-	800	-	79,649
Transfers (out)	-	(75,200)	-	(1,111)
Issuance of capital lease	-	-	-	-
Total other financing sources (uses)	-	(74,400)	-	78,538
Net change in fund balances	23,380	16,731	3,447	(5,168)
Fund Balance July 1, as restated	17,640	105,753	578,496	(6,864)
Fund Balance June 30	\$ 41,020	\$ 122,484	\$ 581,943	\$ (12,032)

<u>US DEPARTMENT OF LABOR</u>	<u>US DEPARTMENT OF TRANSPORTATION</u>	<u>US DEPARTMENT OF EDUCATION</u>	<u>OTHER NON- MAJOR SPECIAL REVENUE FUNDS</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 201	\$ 201
-	-	-	9,688	73,746
-	-	-	116,181	1,471,237
-	-	-	25,919	582,278
-	-	-	36,230	147,319
-	-	-	4,642	4,642
-	-	-	-	105,963
-	-	-	2,245	16,007
-	-	-	195,106	2,401,393
547	-	-	349,835	1,612,149
-	-	-	2,234	13,305
-	-	-	9,009	15,765
112,770	1,002,421	725,632	244,290	3,627,947
3	75	-	3,707	90,110
<u>113,320</u>	<u>1,002,496</u>	<u>725,632</u>	<u>804,181</u>	<u>7,760,669</u>
-	1,695	489	95,470	361,869
5,982	19,748	1,586	230,215	484,261
-	138	-	5,410	201,605
-	-	73,442	77,170	1,179,110
112,765	1,667	28,086	304,979	462,311
-	-	646,090	5,176	1,106,958
-	1,410,939	-	136,897	2,910,189
122	-	-	-	55,770
9	-	-	-	44,996
<u>118,878</u>	<u>1,434,187</u>	<u>749,693</u>	<u>855,317</u>	<u>6,807,069</u>
<u>(5,558)</u>	<u>(431,691)</u>	<u>(24,061)</u>	<u>(51,136)</u>	<u>953,600</u>
3,955	712,343	31,560	180,128	2,019,175
(1,467)	(151,060)	(1,414)	(149,500)	(2,961,269)
504	-	-	-	214,066
<u>2,992</u>	<u>561,283</u>	<u>30,146</u>	<u>30,628</u>	<u>(728,028)</u>
(2,566)	129,592	6,085	(20,508)	225,572
<u>(3,953)</u>	<u>307,605</u>	<u>(48,354)</u>	<u>651,367</u>	<u>3,342,912</u>
<u>\$ (6,519)</u>	<u>\$ 437,197</u>	<u>\$ (42,269)</u>	<u>\$ 630,859</u>	<u>\$ 3,568,484</u>

State of Indiana
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2018
(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	\$ 3,461	\$ 53,635	\$ 9,342	\$ 66,438
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,842	-	1,842
Accounts	90	-	-	90
Total assets	<u>3,551</u>	<u>55,477</u>	<u>9,342</u>	<u>68,370</u>
Total assets and deferred outflow of resources	<u>\$ 3,551</u>	<u>\$ 55,477</u>	<u>\$ 9,342</u>	<u>\$ 68,370</u>
LIABILITIES				
Accounts payable	\$ 68	\$ 205	\$ 186	\$ 459
Salaries and benefits payable	-	-	98	98
Interfunds services used	-	-	9	9
Accrued liability for compensated absences- current	-	-	9	9
Total liabilities	<u>68</u>	<u>205</u>	<u>302</u>	<u>575</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	1	-	1
Total deferred inflow of resources	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>
FUND BALANCE				
Assigned	<u>3,483</u>	<u>55,271</u>	<u>9,040</u>	<u>67,794</u>
Total fund balance	<u>3,483</u>	<u>55,271</u>	<u>9,040</u>	<u>67,794</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 3,551</u>	<u>\$ 55,477</u>	<u>\$ 9,342</u>	<u>\$ 68,370</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, 2018
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	\$ -	\$ 20,191	\$ -	\$ 20,191
Total taxes	-	20,191	-	20,191
Current service charges	2,024	-	2,715	4,739
Sales/rents	-	-	44	44
Grants	-	-	1,529	1,529
Other	-	-	65	65
Total revenues	2,024	20,191	4,353	26,568
Expenditures:				
Capital outlay	392	9,815	6,363	16,570
Total expenditures	392	9,815	6,363	16,570
Excess (deficiency) of revenues over (under) expenditures	1,632	10,376	(2,010)	9,998
Other financing sources (uses):				
Transfers in	-	-	1,928	1,928
Total other financing sources (uses)	-	-	1,928	1,928
Net change in fund balances	1,632	10,376	(82)	11,926
Fund Balance July 1, as restated	1,851	44,895	9,122	55,868
Fund Balance June 30	\$ 3,483	\$ 55,271	\$ 9,040	\$ 67,794

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2018
(amounts expressed in thousands)

	<u>Next Level Indiana Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
ASSETS			
Cash, cash equivalents and investments- unrestricted	\$ 541,738	\$ 1,143	\$ 542,881
Other	66	-	66
Total assets	<u>541,804</u>	<u>1,143</u>	<u>542,947</u>
Total assets and deferred outflow of resources	<u>\$ 541,804</u>	<u>\$ 1,143</u>	<u>\$ 542,947</u>
LIABILITIES			
Other payables	\$ 66	\$ -	\$ 66
Total liabilities	<u>66</u>	<u>-</u>	<u>66</u>
FUND BALANCE			
Nonspendable	500,000	1,125	501,125
Committed	41,738	18	41,756
Total fund balance	<u>541,738</u>	<u>1,143</u>	<u>542,881</u>
Total liabilities, deferred inflow of resources, and fund balance	<u>\$ 541,804</u>	<u>\$ 1,143</u>	<u>\$ 542,947</u>

State of Indiana
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	Next Level Indiana Trust Fund	Other Non-Major Permanent Funds	Total
Revenues:			
Investment income	\$ 5,005	\$ 18	\$ 5,023
Total revenues	<u>5,005</u>	<u>18</u>	<u>5,023</u>
Expenditures:			
Current:			
General government	-	5	5
Transportation	1,231	-	1,231
Total expenditures	<u>1,231</u>	<u>5</u>	<u>1,236</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,774</u>	<u>13</u>	<u>3,787</u>
Net change in fund balances	3,774	13	3,787
Fund Balance July 1, as restated	<u>537,964</u>	<u>1,130</u>	<u>539,094</u>
Fund Balance June 30	<u><u>\$ 541,738</u></u>	<u><u>\$ 1,143</u></u>	<u><u>\$ 542,881</u></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, 2018
(amounts expressed in thousands)

	State Gaming Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	543,778	543,778	548,771	4,993
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>543,778</u>	<u>543,778</u>	<u>548,771</u>	<u>4,993</u>
Current service charges	1,747	1,747	2,041	294
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>545,525</u>	<u>545,525</u>	<u>550,812</u>	<u>5,287</u>
Expenditures:				
Current:				
General government	5,741	596,165	127,436	468,729
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	<u>5,741</u>	<u>596,165</u>	<u>127,436</u>	<u>468,729</u>
Excess of revenues over (under) expenditures	539,784	(50,640)	423,376	(474,016)
Other financing sources (uses):				
Total other financing sources (uses)	<u>(431,603)</u>	<u>(431,603)</u>	<u>(431,603)</u>	<u>-</u>
Net change in fund balances	<u>\$ 108,181</u>	<u>\$ (482,243)</u>	<u>(8,227)</u>	<u>\$ 474,016</u>
Fund balances July 1, as restated			<u>10,843</u>	
Fund balances June 30			<u>\$ 2,616</u>	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55,181	55,181	60,546	5,365	-	-	-	-
422,514	422,514	931,527	509,013	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
477,695	477,695	992,073	514,378	-	-	-	-
274,443	274,443	267,507	(6,936)	98,286	98,286	107,766	9,480
16	16	61	45	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>752,154</u>	<u>752,154</u>	<u>1,259,641</u>	<u>507,487</u>	<u>98,286</u>	<u>98,286</u>	<u>107,766</u>	<u>9,480</u>
-	-	-	-	-	-	-	-
-	-	-	-	187,336	94,837	87,954	6,883
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
392,566	1,220,145	549,530	670,615	-	-	-	-
-	-	-	-	-	-	8	(8)
-	-	-	-	-	-	-	-
<u>392,566</u>	<u>1,220,145</u>	<u>549,530</u>	<u>670,615</u>	<u>187,336</u>	<u>94,837</u>	<u>87,962</u>	<u>6,875</u>
359,588	(467,991)	710,111	(1,178,102)	(89,050)	3,449	19,804	(16,355)
(667,283)	(667,283)	(667,283)	-	(9,571)	(9,571)	(9,571)	-
<u>\$ (307,695)</u>	<u>\$ (1,135,274)</u>	42,828	<u>\$ 1,178,102</u>	<u>\$ (98,621)</u>	<u>\$ (6,122)</u>	10,233	<u>\$ 16,355</u>
		83,214				48,330	
		<u>\$ 126,042</u>				<u>\$ 58,563</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, 2018
(amounts expressed in thousands)

	Build Indiana Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	220,045	220,045	253,833	33,788
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	220,045	220,045	253,833	33,788
Expenditures:				
Current:				
General government	6,677	276,203	374	275,829
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	600	600	-
Education	6,708	615	2,613	(1,998)
Transportation	3,023	717	1,423	(706)
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	16,408	278,135	5,010	273,125
Excess of revenues over (under) expenditures	203,637	(58,090)	248,823	(306,913)
Other financing sources (uses):				
Total other financing sources (uses)	(247,209)	(247,209)	(247,209)	-
Net change in fund balances	\$ (43,572)	\$ (305,299)	1,614	\$ 306,913
Fund balances July 1, as restated			6,936	
Fund balances June 30			\$ 8,550	

State Highway Fund				Major Moves Construction Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31,573	31,573	278,445	246,872	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31,573	31,573	278,445	246,872	-	-	-	-
25,133	25,133	39,940	14,807	-	-	-	-
159	159	53	(106)	6,919	6,919	3,928	(2,991)
2,543	2,543	1,229	(1,314)	-	-	-	-
1,282	1,282	216	(1,066)	-	-	-	-
84,728	84,728	77,724	(7,004)	-	-	-	-
145,418	145,418	397,607	252,189	6,919	6,919	3,928	(2,991)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,103,941	613,452	434,617	178,835	75,000	168	168	-
-	-	55,550	(55,550)	-	-	-	-
-	-	44,983	(44,983)	-	-	-	-
1,103,941	613,452	535,150	78,302	75,000	168	168	-
(958,523)	(468,034)	(137,543)	(330,491)	(68,081)	6,751	3,760	2,991
243,269	243,269	243,269	-	(127,533)	(127,533)	(127,533)	-
<u>\$ (715,254)</u>	<u>\$ (224,765)</u>	105,726	<u>\$ 330,491</u>	<u>\$ (195,614)</u>	<u>\$ (120,782)</u>	(123,773)	<u>\$ (2,991)</u>
		514,919				491,202	
		<u>\$ 620,645</u>				<u>\$ 367,429</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, 2018
(amounts expressed in thousands)

	Indiana Check-Up Plan			Variance to Final Budget
	Budget		Actual	
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	115,167	115,167	110,898	(4,269)
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	115,167	115,167	110,898	(4,269)
Current service charges	50,140	50,140	144,898	94,758
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	165,307	165,307	255,796	90,489
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	128,976	27,673	15,169	12,504
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	128,976	27,673	15,169	12,504
Excess of revenues over (under) expenditures	36,331	137,634	240,627	(102,993)
Other financing sources (uses):				
Total other financing sources (uses)	(233,654)	(233,654)	(233,654)	-
Net change in fund balances	<u>\$ (197,323)</u>	<u>\$ (96,020)</u>	6,973	<u>\$ 102,993</u>
Fund balances July 1, as restated			186,632	
Fund balances June 30			<u>\$ 193,605</u>	

Fund 6000 Programs				Patients Compensation Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,219	2,219	2,285	66	-	-	-	-
-	-	-	-	-	-	-	-
747	747	236	(511)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
100,966	100,966	105,944	4,978	-	-	-	-
15,146	15,146	13,260	(1,886)	-	-	-	-
119,078	119,078	121,725	2,647	-	-	-	-
138,840	138,840	128,895	(9,945)	135,718	135,718	151,005	15,287
348	348	534	186	351	351	1,840	1,489
4,867	4,867	5,441	574	-	-	-	-
18,324	18,324	20,884	2,560	-	-	-	-
12,915	12,915	8,260	(4,655)	-	-	-	-
<u>294,372</u>	<u>294,372</u>	<u>285,739</u>	<u>(8,633)</u>	<u>136,069</u>	<u>136,069</u>	<u>152,845</u>	<u>16,776</u>
19,585	314,973	135,571	179,402	-	-	-	-
21,500	90,261	43,104	47,157	2,306	320,227	116,111	204,116
2,657	6,040	3,780	2,260	-	-	-	-
11,183	4,266	1,272	2,994	-	-	-	-
6,592	27,378	11,370	16,008	-	-	-	-
400	22,249	14,165	8,084	-	-	-	-
2,657	1,780	2,788	(1,008)	-	-	-	-
-	-	90	(90)	-	-	-	-
-	-	4	(4)	-	-	-	-
<u>64,574</u>	<u>466,947</u>	<u>212,144</u>	<u>254,803</u>	<u>2,306</u>	<u>320,227</u>	<u>116,111</u>	<u>204,116</u>
229,798	(172,575)	73,595	(246,170)	133,763	(184,158)	36,734	(220,892)
<u>(97,173)</u>	<u>(97,173)</u>	<u>(97,173)</u>	<u>-</u>	<u>(20)</u>	<u>(20)</u>	<u>(20)</u>	<u>-</u>
<u>\$ 132,625</u>	<u>\$ (269,748)</u>	<u>(23,578)</u>	<u>\$ 246,170</u>	<u>\$ 133,743</u>	<u>\$ (184,178)</u>	36,714	<u>\$ 220,892</u>
		273,871				169,264	
		<u>\$ 250,293</u>				<u>\$ 205,978</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, 2018
(amounts expressed in thousands)

	Road and Street, Primary Highway			
	Budget		Actual	Variance to
	Original	Final		Final Budget
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	198,268	198,268	124,302	(73,966)
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>198,268</u>	<u>198,268</u>	<u>124,302</u>	<u>(73,966)</u>
Current service charges	17,793	17,793	19,974	2,181
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>216,061</u>	<u>216,061</u>	<u>144,276</u>	<u>(71,785)</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	568,995	127,347	441,648
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>-</u>	<u>568,995</u>	<u>127,347</u>	<u>441,648</u>
Excess of revenues over (under) expenditures	216,061	(352,934)	16,929	(369,863)
Other financing sources (uses):				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 216,061</u>	<u>\$ (352,934)</u>	16,929	<u>\$ 369,863</u>
Fund balances July 1, as restated			<u>18,725</u>	
Fund balances June 30			<u>\$ 35,654</u>	

Tobacco Settlement Fund				Common School Fund			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
139,109	139,109	143,614	4,505	2,863	2,863	2,622	(241)
9	9	3	(6)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3	3	-	-	-	-
1	1	5	4	572	572	580	8
139,119	139,119	143,625	4,506	3,435	3,435	3,202	(233)
-	-	-	-	-	6,018	-	6,018
-	-	-	-	-	-	-	-
161,177	64,451	43,614	20,837	-	-	-	-
12,433	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,841	20,353	7,035	13,318	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
180,451	84,804	50,649	34,155	-	6,018	-	6,018
(41,332)	54,315	92,976	(38,661)	3,435	(2,583)	3,202	(5,785)
(74,400)	(74,400)	(74,400)	-	-	-	-	-
\$ (115,732)	\$ (20,085)	18,576	\$ 38,661	\$ 3,435	\$ (2,583)	3,202	\$ 5,785
		107,484				578,581	
		\$ 126,060				\$ 581,783	

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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, 2018
(amounts expressed in thousands)

	U.S. Department of Agriculture			
	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	-	-	1	1
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,621,672	1,621,672	1,547,545	(74,127)
Other	15	15	-	(15)
Total revenues	<u>1,621,687</u>	<u>1,621,687</u>	<u>1,547,546</u>	<u>(74,141)</u>
Expenditures:				
Current:				
General government	561	10,247	4,616	5,631
Public safety	-	7,871	4,118	3,753
Health	17,920	222,221	135,199	87,022
Welfare	22,803	2,317,482	1,027,725	1,289,757
Conservation, culture and development	790	9,504	3,045	6,459
Education	3,230	476,696	426,631	50,065
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>45,304</u>	<u>3,044,021</u>	<u>1,601,334</u>	<u>1,442,687</u>
Excess of revenues over (under) expenditures	1,576,383	(1,422,334)	(53,788)	(1,368,546)
Other financing sources (uses):				
Total other financing sources (uses)	<u>78,538</u>	<u>78,538</u>	<u>78,538</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,654,921</u>	<u>\$ (1,343,796)</u>	24,750	<u>\$ 1,368,546</u>
Fund balances July 1, as restated			<u>5,206</u>	
Fund balances June 30			<u>\$ 29,956</u>	

U.S. Department of Labor				U.S. Department of Transportation			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
515	515	547	32	-	-	-	-
-	-	-	-	-	-	-	-
123,053	123,053	118,825	(4,228)	1,003,306	1,003,306	1,019,834	16,528
-	-	3	3	-	-	75	75
<u>123,568</u>	<u>123,568</u>	<u>119,375</u>	<u>(4,193)</u>	<u>1,003,306</u>	<u>1,003,306</u>	<u>1,019,909</u>	<u>16,603</u>
-	-	-	-	-	5,300	1,695	3,605
33	10,848	5,962	4,886	7,289	60,819	20,508	40,311
-	-	-	-	-	506	139	367
-	3,933	-	3,933	-	13	-	13
31,371	214,167	112,530	101,637	3,298	2,979	1,523	1,456
-	525	-	525	-	-	-	-
-	-	-	-	1,772,258	3,299,806	1,322,771	1,977,035
-	-	122	(122)	-	-	-	-
-	-	9	(9)	-	-	-	-
<u>31,404</u>	<u>229,473</u>	<u>118,623</u>	<u>110,850</u>	<u>1,782,845</u>	<u>3,369,423</u>	<u>1,346,636</u>	<u>2,022,787</u>
92,164	(105,905)	752	(106,657)	(779,539)	(2,366,117)	(326,727)	(2,039,390)
<u>2,488</u>	<u>2,488</u>	<u>2,488</u>	<u>-</u>	<u>561,283</u>	<u>561,283</u>	<u>561,283</u>	<u>-</u>
<u>\$ 94,652</u>	<u>\$ (103,417)</u>	<u>3,240</u>	<u>\$ 106,657</u>	<u>\$ (218,256)</u>	<u>\$ (1,804,834)</u>	<u>234,556</u>	<u>\$ 2,039,390</u>
		<u>(5,318)</u>				<u>334,911</u>	
		<u>\$ (2,078)</u>				<u>\$ 569,467</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, 2018
(amounts expressed in thousands)

	U.S. Department of Education			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	-	-	-	-
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	700,192	700,192	769,651	69,459
Other	4	4	-	(4)
	<u>700,196</u>	<u>700,196</u>	<u>769,651</u>	<u>69,455</u>
Total revenues	700,196	700,196	769,651	69,455
Expenditures:				
Current:				
General government	-	944	487	457
Public safety	305	2,685	1,576	1,109
Health	-	-	-	-
Welfare	20,565	265,460	76,941	188,519
Conservation, culture and development	9,390	38,021	30,500	7,521
Education	95,588	844,832	640,845	203,987
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
	<u>125,848</u>	<u>1,151,942</u>	<u>750,349</u>	<u>401,593</u>
Total expenditures	125,848	1,151,942	750,349	401,593
Excess of revenues over (under) expenditures	574,348	(451,746)	19,302	(471,048)
Other financing sources (uses):				
Total other financing sources (uses)	30,146	30,146	30,146	-
	<u>30,146</u>	<u>30,146</u>	<u>30,146</u>	<u>-</u>
Net change in fund balances	\$ 604,494	\$ (421,600)	49,448	\$ 471,048
Fund balances July 1, as restated			<u>(10,396)</u>	
Fund balances June 30			<u>\$ 39,052</u>	

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	\$ 144	\$ 144	\$ 201	\$ 57
Sales	9,395	9,395	9,657	262
Fuels	166,060	166,060	96,678	(69,382)
Gaming	25,392	25,392	25,714	322
Unemployment	-	-	-	-
Alcohol and tobacco	36,668	36,668	36,300	(368)
Insurance	4,610	4,610	4,642	32
Financial institutions	-	-	-	-
Other	7,198	7,198	1,909	(5,289)
Total taxes	<u>249,467</u>	<u>249,467</u>	<u>175,101</u>	<u>(74,366)</u>
Current service charges	322,763	322,763	351,373	28,610
Investment income	1,163	1,163	1,779	616
Sales/rents	15,693	15,693	3,301	(12,392)
Grants	397,742	397,742	321,285	(76,457)
Other	<u>1,367</u>	<u>1,367</u>	<u>1,520</u>	<u>153</u>
Total revenues	<u>988,195</u>	<u>988,195</u>	<u>854,359</u>	<u>(133,836)</u>
Expenditures:				
Current:				
General government	93,830	383,934	95,988	287,946
Public safety	258,413	562,371	223,823	338,548
Health	10,526	7,800	4,850	2,950
Welfare	62,601	968,998	66,898	902,100
Conservation, culture and development	201,652	645,908	294,782	351,126
Education	3,270	18,426	5,047	13,379
Transportation	113,859	186,464	136,897	49,567
Debt service:				
Principal	744,151,009	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	<u>744,895,160</u>	<u>2,773,901</u>	<u>828,285</u>	<u>1,945,616</u>
Excess of revenues over (under) expenditures	(743,906,965)	(1,785,706)	26,074	(1,811,780)
Other financing sources (uses):				
Total other financing sources (uses)	<u>416,824</u>	<u>416,824</u>	<u>30,628</u>	<u>(386,196)</u>
Net change in fund balances	<u>\$ (743,490,141)</u>	<u>\$ (1,368,882)</u>	56,702	<u>\$ 1,425,584</u>
Fund balances July 1, as restated			<u>560,793</u>	
Fund balances June 30			<u>\$ 617,495</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)	\$ 455,913
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)	(116,033)
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(112,994)
Funds not subject to legally adopted budget	<u>(1,314)</u>
Net change in fund balances (GAAP basis)	<u><u>\$ 225,572</u></u>

NON-MAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

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

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

State of Indiana

Combining Statement of Fund Net Position

Non-Major Enterprise Funds

June 30, 2018

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Assets			
Current assets:			
Cash, cash equivalents and investments - unrestricted	\$ 64,395	\$ 13,006	\$ 77,401
Receivables:			
Accounts	97	351	448
Interest	258	-	258
Inventory	-	694	694
Prepaid expenses	-	78	78
Other assets	28	-	28
Total current assets	<u>64,778</u>	<u>14,129</u>	<u>78,907</u>
Noncurrent assets:			
Capital assets:			
Capital assets not being depreciated/amortized	-	34	34
Capital assets being depreciated/amortized	-	714	714
less accumulated depreciation/amortization	-	(554)	(554)
Total capital assets, net of depreciation/amortization	<u>-</u>	<u>194</u>	<u>194</u>
Total noncurrent assets	<u>-</u>	<u>194</u>	<u>194</u>
Total assets	<u>64,778</u>	<u>14,323</u>	<u>79,101</u>
Liabilities			
Current liabilities:			
Accounts payable	-	639	639
Claims payable	1,678	-	1,678
Salaries and benefits payable	-	461	461
Accrued liability for compensated absences	-	198	198
Unearned revenue	445	4,162	4,607
Other liabilities	15	259	274
Total current liabilities	<u>2,138</u>	<u>5,719</u>	<u>7,857</u>
Noncurrent liabilities:			
Accrued liability for compensated absences	-	564	564
Claims payable	22,868	-	22,868
Total noncurrent liabilities	<u>22,868</u>	<u>564</u>	<u>23,432</u>
Total liabilities	<u>25,006</u>	<u>6,283</u>	<u>31,289</u>
Net position			
Net investment in capital assets	-	194	194
Restricted-expendable:			
Unrestricted (deficit)	39,772	7,846	47,618
Total net position	<u>\$ 39,772</u>	<u>\$ 8,040</u>	<u>\$ 47,812</u>

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2018

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Operating revenues:			
Sales/rents/premiums	\$ 698	\$ 26,737	\$ 27,435
Other	-	125	125
	<u>698</u>	<u>26,862</u>	<u>27,560</u>
Total operating revenues	698	26,862	27,560
Cost of sales	-	5,407	5,407
	<u>698</u>	<u>21,455</u>	<u>22,153</u>
Gross margin	698	21,455	22,153
Operating expenses:			
General and administrative expense	594	17,834	18,428
Claims expense	506	-	506
Depreciation and amortization	-	43	43
Other	-	18	18
	<u>1,100</u>	<u>17,895</u>	<u>18,995</u>
Total operating expenses	1,100	17,895	18,995
Operating income (loss)	(402)	3,560	3,158
Nonoperating revenues (expenses):			
Interest and other investment income	-	48	48
Interest and other investment expense	(690)	-	(690)
	<u>(690)</u>	<u>48</u>	<u>(642)</u>
Total nonoperating revenues (expenses)	(690)	48	(642)
Income before contributions and transfers	(1,092)	3,608	2,516
Transfers (out)	-	(2,089)	(2,089)
Change in net position	(1,092)	1,519	427
Total net position, July 1, as restated	40,864	6,521	47,385
Total net position, June 30	<u>\$ 39,772</u>	<u>\$ 8,040</u>	<u>\$ 47,812</u>

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2018

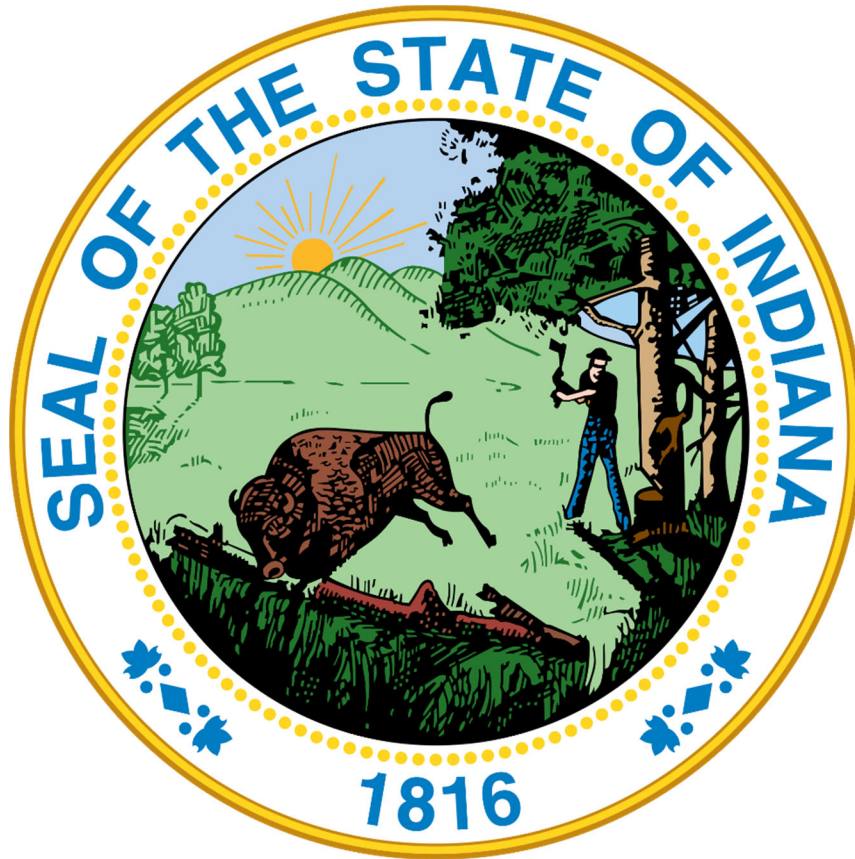
(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Total
Cash flows from operating activities:			
Cash received from customers	\$ 659	\$ 26,956	\$ 27,615
Cash paid for general and administrative	(555)	(17,676)	(18,231)
Cash paid to suppliers	-	(5,372)	(5,372)
Cash paid for claims expense	(960)	-	(960)
Net cash provided (used) by operating activities	(856)	3,908	3,052
Cash flows from noncapital financing activities:			
Transfers out	-	(2,089)	(2,089)
Net cash provided (used) by noncapital financing activities	-	(2,089)	(2,089)
Cash flows from capital and related financing activities:			
Acquisition/construction of capital assets	-	(34)	(34)
Net cash provided (used) by capital and related financing activities	-	(34)	(34)
Cash flows from investing activities:			
Proceeds from sales of investments	5,000	-	5,000
Purchase of investments	(4,997)	-	(4,997)
Interest income (expense) on investments	1,149	48	1,197
Net cash provided (used) by investing activities	1,152	48	1,200
Net increase (decrease) in cash and cash equivalents	296	1,833	2,129
Cash and cash equivalents, July 1	4,125	10,838	14,963
Cash and cash equivalents, June 30	\$ 4,421	\$ 12,671	\$ 17,092
Reconciliation of cash , cash equivalents and investments:			
Cash and cash equivalents unrestricted at end of year	\$ 4,421	\$ 12,671	\$ 17,092
Investments unrestricted	59,974	335	60,309
Cash, cash equivalents and investments per balance sheet	\$ 64,395	\$ 13,006	\$ 77,401
Noncash investing, capital and financing activities:			
Increase (Decrease) in fair value of investments	\$ 3	\$ -	\$ 3

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2018

(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)	\$ (402)	\$ 3,560	\$ 3,158
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation/amortization expense	-	43	43
(Increase) decrease in receivables	6	(51)	(45)
(Increase) decrease in inventory	-	34	34
(Increase) decrease in prepaid expenses	-	39	39
Increase (decrease) in claims payable	(454)	-	(454)
Increase (decrease) in accounts payable	-	24	24
Increase (decrease) in unearned revenue	(3)	145	142
Increase (decrease) in salaries payable	-	69	69
Increase (decrease) in compensated absences	-	50	50
Increase (decrease) in other payables	(3)	(5)	(8)
Net cash provided (used) by operating activities	<u>\$ (856)</u>	<u>\$ 3,908</u>	<u>\$ 3,052</u>



INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

Self-Insurance Funds - The self-insurance funds consist of the **State Police Health Insurance Fund, State Employee Disability Fund, State Employee Health Insurance Fund, and the Conservation and Excise Officers Health Insurance Fund**. These funds administer health insurance and disability plans for state employees, state police personnel, and conservation and excise police officers as well as for certain school corporations.

State Personnel Department - This fund accounts for revenues and expenses incurred by the Indiana State Personnel Department for providing human resource services to the executive branch of the government.

Accounting Centralization - This fund accounts for revenues and expenses incurred by the Indiana State Budget Agency for providing centralized accounting services to some smaller state agencies.

**State of Indiana
Combining Statement of Net Position
Internal Service Funds
June 30, 2018**
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Assets									
Current assets:									
Cash, cash equivalents and investments - unrestricted	\$ 2,032	\$ 34,388	\$ 17,463	\$ 21,005	\$ 100,377	\$ 3,526	\$ 1,634	\$ -	\$ 180,425
Receivables:									
Accounts	3,075	1,253	1,306	1,655	17,874	282	53	-	25,498
Interfund services provided	424	9,249	-	-	-	-	-	-	9,673
Inventory	3,166	113	-	-	-	-	-	-	3,279
Total current assets	8,697	45,003	18,769	22,660	118,251	3,808	1,687	-	218,875
Noncurrent assets:									
Capital assets:									
Capital assets being depreciated/amortized	13,799	80,695	-	-	1,280	-	-	-	95,774
less accumulated depreciation/amortization	(10,443)	(38,285)	-	(183)	-	-	-	-	(48,911)
Total capital assets, net of depreciation/amortization	3,356	42,410	-	1,097	-	-	-	-	46,863
Total noncurrent assets	3,356	42,410	-	1,097	-	-	-	-	46,863
Total assets	12,053	87,413	18,769	22,660	119,348	3,808	1,687	-	265,738
Deferred Outflows of Resources									
Related to pensions	1,776	5,499	-	-	-	-	1,264	68	8,607
Related to OPEB	22	69	-	-	-	-	16	1	108
Total deferred outflows of resources	1,798	5,568	-	-	-	-	1,280	69	8,715
Liabilities									
Current liabilities:									
Accounts payable	1,794	419	3,520	3,183	36,598	840	10	-	46,364
Salaries and benefits payable	336	1,293	-	-	52	-	328	12	2,021
Accrued liability for compensated absences	317	2,154	-	-	35	-	331	26	2,863
Unearned revenue	2	-	-	-	-	-	-	-	2
Other liabilities	4	-	-	-	-	-	-	-	4
Total current liabilities	2,453	3,866	3,520	3,183	36,685	840	669	38	51,254
Noncurrent liabilities:									
Accrued liability for compensated absences	298	2,025	-	-	32	-	327	24	2,706
Net pension liability	5,971	18,487	-	-	-	-	4,249	230	28,937
OPEB Liability	42	129	-	-	-	-	30	2	203
Total noncurrent liabilities	6,311	20,641	-	-	32	-	4,606	256	31,846
Total liabilities	8,764	24,507	3,520	3,183	36,717	840	5,275	294	83,100
Deferred Inflows of Resources									
Related to pensions	45	138	-	-	-	-	32	2	217
Related to OPEB	6	18	-	-	-	-	4	-	28
Total deferred inflows of resources	51	156	-	-	-	-	36	2	245
Net position									
Net investment in capital assets	3,356	35,159	-	-	1,097	-	-	-	39,612
Unrestricted (deficit)	1,680	33,159	15,249	19,477	81,534	2,968	(2,344)	(227)	151,496
Total net position	\$ 5,036	\$ 68,318	\$ 15,249	\$ 19,477	\$ 82,631	\$ 2,968	\$ (2,344)	\$ (227)	\$ 191,108

**State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2018**

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating revenues:									
Sales/rents/premiums	\$ 33,697	\$ 132,052	\$ 39,592	\$ 24,051	\$ 366,430	\$ 6,159	\$ -	\$ -	\$ 601,981
Charges for services	-	32	-	-	-	-	9,980	265	10,277
Other	1	-	-	1,470	-	-	-	78	1,549
Total operating revenues	33,698	132,084	39,592	25,521	366,430	6,159	9,980	343	613,807
Cost of sales	18,047	2,030	-	-	-	-	-	-	20,077
Gross margin	15,651	130,054	39,592	25,521	366,430	6,159	9,980	343	593,730
Operating expenses:									
General and administrative expense	14,374	121,868	2,283	1,233	15,802	416	9,814	376	166,166
Health / disability benefit payments	-	-	29,607	16,059	314,201	4,692	-	-	364,559
Depreciation and amortization	270	11,202	-	-	46	-	-	-	11,518
Total operating expenses	14,644	133,070	31,890	17,292	330,049	5,108	9,814	376	542,243
Operating income (loss)	1,007	(3,016)	7,702	8,229	36,381	1,051	166	(33)	51,487
Nonoperating revenues (expenses):									
Interest and other investment income	2	-	-	-	-	-	-	-	2
Gain (Loss) on disposition of assets	(51)	(1,844)	-	-	(2)	-	-	-	(1,897)
Contributions to other postemployment benefits	-	-	(9,588)	(485)	(3,407)	(3,165)	-	-	(16,645)
Total nonoperating revenues (expenses)	(49)	(1,844)	(9,588)	(485)	(3,409)	(3,165)	-	-	(18,540)
Income before contributions and transfers	958	(4,860)	(1,886)	7,744	32,972	(2,114)	166	(33)	32,947
Capital contributions	-	16,413	-	-	-	-	-	-	16,413
Transfers in	-	1,176	-	-	-	-	-	-	1,176
Transfers (out)	(1,507)	-	-	-	-	-	-	-	(1,507)
Change in net position	(549)	12,729	(1,886)	7,744	32,972	(2,114)	166	(33)	49,029
Total net position, July 1, as restated	5,585	55,589	17,135	11,733	49,659	5,082	(2,510)	(194)	142,079
Total net position, June 30	\$ 5,036	\$ 68,318	\$ 15,249	\$ 19,477	\$ 82,631	\$ 2,968	\$ (2,344)	\$ (227)	\$ 191,108

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2018
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Cash flows from operating activities:									
Cash received from customers	\$ 33,788	\$ 133,021	\$ 39,562	\$ 25,196	\$ 368,795	\$ 6,141	\$ 9,959	\$ 265	\$ 616,727
Cash paid for general and administrative	(14,243)	(125,868)	(2,283)	(1,233)	(15,798)	(416)	(9,686)	(367)	(189,894)
Cash paid for salary/health/disability benefit payments	-	-	(28,669)	(17,178)	-	(4,455)	-	-	(50,302)
Cash paid to suppliers	(17,917)	(2,034)	-	-	(317,081)	-	-	-	(19,951)
Cash paid for claims expense	-	-	-	-	-	-	-	-	(317,081)
Other operating income	-	-	-	-	-	-	-	78	78
Net cash provided (used) by operating activities	1,628	5,119	8,610	6,785	35,916	1,270	273	(24)	59,577
Cash flows from noncapital financing activities:									
Transfers in	-	1,176	-	-	-	-	-	-	1,176
Transfers out	(1,507)	-	-	-	-	-	-	-	(1,507)
Increase (decrease) in contributed capital	-	16,413	-	-	-	-	-	-	16,413
Contributions to other postemployment benefits	-	-	(9,588)	(485)	(3,407)	(3,165)	-	-	(16,645)
Net cash provided (used) by noncapital financing activities	(1,507)	17,589	(9,588)	(485)	(3,407)	(3,165)	-	-	(563)
Cash flows from capital and related financing activities:									
Acquisition/construction of capital assets	(45)	(21,386)	-	-	-	-	-	-	(21,431)
Proceeds from sale of assets	1	1,246	-	-	-	-	-	-	1,247
Net cash provided (used) by capital and related financing activities	(44)	(20,140)	-	-	-	-	-	-	(20,184)
Cash flows from investing activities:									
Interest income (expense) on investments	2	-	-	-	-	-	-	-	2
Net cash provided (used) by investing activities	2	-	-	-	-	-	-	-	2
Net increase (decrease) in cash and cash equivalents	79	2,568	(978)	6,300	32,509	(1,895)	273	(24)	38,832
Cash and cash equivalents, July 1	1,853	31,820	18,441	14,705	67,868	5,421	1,361	24	141,593
Cash and cash equivalents, June 30	\$ 2,032	\$ 34,388	\$ 17,463	\$ 21,005	\$ 100,377	\$ 3,526	\$ 1,634	\$ -	\$ 180,425
Reconciliation of cash, cash equivalents and investments:									
Cash and cash equivalents unrestricted at end of year	\$ 2,032	\$ 34,388	\$ 17,463	\$ 21,005	\$ 100,377	\$ 3,526	\$ 1,634	\$ -	\$ 180,425
Cash, cash equivalents and investments per balance sheet	\$ 2,032	\$ 34,388	\$ 17,463	\$ 21,005	\$ 100,377	\$ 3,526	\$ 1,634	\$ -	\$ 180,425

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2018
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	Conservation and Excise Officers Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating income (loss)	\$ 1,007	\$ (3,016)	\$ 7,702	\$ 8,229	\$ 36,381	\$ 1,051	\$ 166	\$ (33)	\$ 51,487
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/amortization expense	271	11,202	-	-	45	-	-	-	11,518
(Increase) decrease in receivables	53	816	(29)	(324)	2,365	(18)	(21)	-	2,842
(Increase) decrease in inventory	41	122	-	-	-	-	-	-	163
(Increase) decrease in deferred outflows	354	(4)	-	-	-	-	-	-	350
(Increase) decrease in claims payable	488	1,314	-	-	-	-	259	16	2,057
Increase (decrease) in accounts payable	(225)	(5,156)	937	(1,120)	(2,880)	-	(66)	-	(2,880)
Increase (decrease) in unearned revenue	(4)	-	-	-	(12)	237	(66)	-	(5,405)
Increase (decrease) in salaries payable	11	47	-	-	2	-	27	(2)	85
Increase (decrease) in compensated absences	(61)	290	-	-	15	-	(78)	-	166
Increase (decrease) in net pension liabilities	(61)	192	-	-	-	-	158	3	302
Increase (decrease) in net OPEB liabilities	(199)	(579)	-	-	-	-	(149)	(7)	(934)
Increase (decrease) in deferred inflows	(36)	(109)	-	-	-	-	(23)	(1)	(169)
Increase (decrease) in other payables	(1)	-	-	-	-	-	-	-	(1)
Net cash provided (used) by operating activities	\$ 1,628	\$ 5,119	\$ 8,610	\$ 6,785	\$ 35,916	\$ 1,270	\$ 273	\$ (24)	\$ 59,577

Reconciliation of operating income to net cash provided (used) by operating activities:

Operating income (loss)

Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:

Depreciation/amortization expense

(Increase) decrease in receivables

(Increase) decrease in inventory

(Increase) decrease in deferred outflows

(Increase) decrease in claims payable

Increase (decrease) in accounts payable

Increase (decrease) in unearned revenue

Increase (decrease) in salaries payable

Increase (decrease) in compensated absences

Increase (decrease) in net pension liabilities

Increase (decrease) in net OPEB liabilities

Increase (decrease) in deferred inflows

Increase (decrease) in other payables

Net cash provided (used) by operating activities

FIDUCIARY FUNDS

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

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

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

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

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

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

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

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

FIDUCIARY FUNDS

PRIVATE-PURPOSE TRUST FUNDS

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

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

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

AGENCY FUNDS

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

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

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

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

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

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

**State of Indiana
 Combining Statement of Fiduciary Net Position
 Pension and Other Employee Benefit Trust Funds
 June 30, 2018**
 (amounts expressed in thousands)

	Primary Government				Fiduciary in Nature Component Unit		Total
	State Police Pension Fund	State Police Supplemental Trust	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System		
Assets							
Cash, cash equivalents and non-pension investments	\$ 9,602	\$ -	\$ 7,676	\$ 19,323	\$ 9,090	\$ 45,691	
Securities lending collateral	-	-	-	-	307,922	307,922	
Receivables:							
Contributions	350	113	614	2,932	32,237	36,246	
Interest	533	-	315	563	89,291	90,702	
Securities lending	-	-	-	63	-	63	
Member loans	77	-	-	-	-	77	
From investment sales	-	-	-	-	8,496,263	8,496,263	
Other	28	-	-	-	-	28	
Total receivables	988	113	929	3,558	8,617,791	8,623,379	
Pension and other employee benefit investments at fair value:							
Short term investments	-	-	-	-	1,400,676	1,400,676	
Equity Securities	204,343	-	-	-	8,877,603	9,081,946	
Debt Securities	125,820	-	175,932	312,722	12,746,730	13,361,204	
Other	135,424	-	-	-	11,586,438	11,721,862	
Total investments at fair value	465,587	-	175,932	312,722	34,611,447	35,565,688	
Other assets	-	-	-	-	159	159	
Property, plant and equipment net of accumulated depreciation	25	-	-	-	5,140	5,165	
Total assets	476,202	113	184,537	335,603	43,551,549	44,548,004	
Liabilities							
Accounts/escrows payable	99	-	-	26	8,808	8,933	
Securities lending payable	-	-	-	63	-	63	
Benefits payable	-	113	1,449	312	4,710	6,584	
Investment purchases payable	-	-	-	-	8,747,161	8,747,161	
Securities purchased payable	-	-	-	-	298,692	298,692	
Securities lending collateral	-	-	-	-	307,922	307,922	
Other	14	-	-	-	1,693	1,707	
Total liabilities	113	113	1,449	401	9,368,986	9,371,062	
Net Position							
Restricted for:							
Employees' pension benefits	476,089	-	-	-	34,167,784	34,643,873	
OPEB benefits	-	-	183,088	335,202	-	518,290	
Future death benefits	-	-	-	-	14,779	14,779	
Total net position	476,089	\$ -	\$ 183,088	\$ 335,202	\$ 34,182,563	\$ 35,176,942	

State of Indiana
Combining Statement of Changes in Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2018

(amounts expressed in thousands)

	Primary Government				Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Police Supplemental Trust	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Additions:						
Member contributions	\$ 4,683	\$ -	\$ 12,657	\$ -	\$ 349,246	\$ 366,586
Employer contributions	25,002	4,343	34,554	26,327	984,332	1,074,558
Contributions from the State of Indiana	-	-	-	-	1,124,814	1,124,814
Net investment income (loss)	24,559	-	2,183	4,878	3,029,629	3,061,249
Less investment expense	(1,482)	-	-	-	(205,262)	(206,744)
Federal reimbursements	-	-	585	-	-	585
Other	1	-	299	-	695	995
Total additions	52,763	4,343	50,278	31,205	5,283,454	5,422,043
Deductions:						
Pension and disability benefits	35,009	3,514	-	-	2,514,769	2,553,292
Retiree health benefits	-	-	23,592	18,737	-	42,329
Death benefits	-	-	-	-	1,634	1,634
Refunds of contributions and interest	50	-	-	-	179,575	179,625
Administrative	381	115	1,095	2,177	38,991	42,759
Pension relief distributions	-	-	-	-	212,634	212,634
Other	-	714	-	-	437	1,151
Total deductions	35,440	4,343	24,687	20,914	2,948,040	3,033,424
Net increase (decrease) in net position	17,323	-	25,591	10,291	2,335,414	2,388,619
Net position restricted for pension and other employee benefits, July 1, as restated:						
Pension benefits	458,766	-	-	-	31,832,051	32,290,817
OPEB benefits	-	-	157,497	324,911	-	482,408
Future death benefits	-	-	-	-	15,098	15,098
Net position restricted for pension and other employee benefits, June 30, as restated	\$ 476,089	\$ -	\$ 183,088	\$ 335,202	\$ 34,182,563	\$ 35,176,942

State of Indiana
Combining Statement of Net Position
Private-Purpose Trust Funds
June 30, 2018

(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private Purpose Trust Fund</u>	<u>Total</u>
ASSETS			
Cash, cash equivalents and non-pension investments	\$ 32,385	\$ 38,805	\$ 71,190
Receivables:			
Accounts	-	144	144
Interest	-	47	47
Securities lending	-	4	4
Total receivables	-	195	195
Total assets	32,385	39,000	71,385
LIABILITIES			
Accounts/escrows payable	253	-	253
Salaries and benefits payable	92	-	92
Securities lending payable	-	4	4
Total liabilities	345	4	349
NET POSITION			
Restricted for:			
Trust beneficiaries	32,040	38,996	71,036
Total net position	\$ 32,040	\$ 38,996	\$ 71,036

State of Indiana
Combining Statement of Changes in Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2018
(amounts expressed in thousands)

	<u>Abandoned Property Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Total</u>
Additions:			
Current Service Charge	\$ -	\$ 9,671	\$ 9,671
Investment Income	264	395	659
Member Contributions	-	77	77
Donations/escheats	111,149	-	111,149
	<hr/>	<hr/>	<hr/>
Total additions	111,413	10,143	121,556
Deductions:			
Payments to participants/beneficiaries	108,704	10,326	119,030
	<hr/>	<hr/>	<hr/>
Total deductions	108,704	10,326	119,030
	<hr/>	<hr/>	<hr/>
Net increase (decrease) in net position	2,709	(183)	2,526
	<hr/>	<hr/>	<hr/>
Net position, July 1, as restated	29,331	39,179	68,510
	<hr/>	<hr/>	<hr/>
Net position, June 30	\$ 32,040	\$ 38,996	\$ 71,036
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

State of Indiana
Combining Statement of Net Position
Agency Funds
June 30, 2018
(amounts expressed in thousands)

	Employee Payroll, Withholding and Benefits	Local Distributions	Child Support	Department of Insurance	Other Agency Funds	Total
Assets:						
Cash, cash equivalents and investments	\$ 1,080	\$ 550,450	\$ 17,978	\$ 228,944	\$ 63,522	\$ 861,974
Receivables:						
Taxes	-	18,443	-	-	816	19,259
Accounts	-	-	-	-	82	82
Total assets	\$ 1,080	\$ 568,893	\$ 17,978	\$ 228,944	\$ 64,420	\$ 881,315
Liabilities:						
Accounts/escrows payable	\$ 1,080	\$ 568,893	\$ 17,978	\$ 228,944	\$ 64,420	\$ 881,315
Total liabilities	\$ 1,080	\$ 568,893	\$ 17,978	\$ 228,944	\$ 64,420	\$ 881,315

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018

(amounts expressed in thousands)

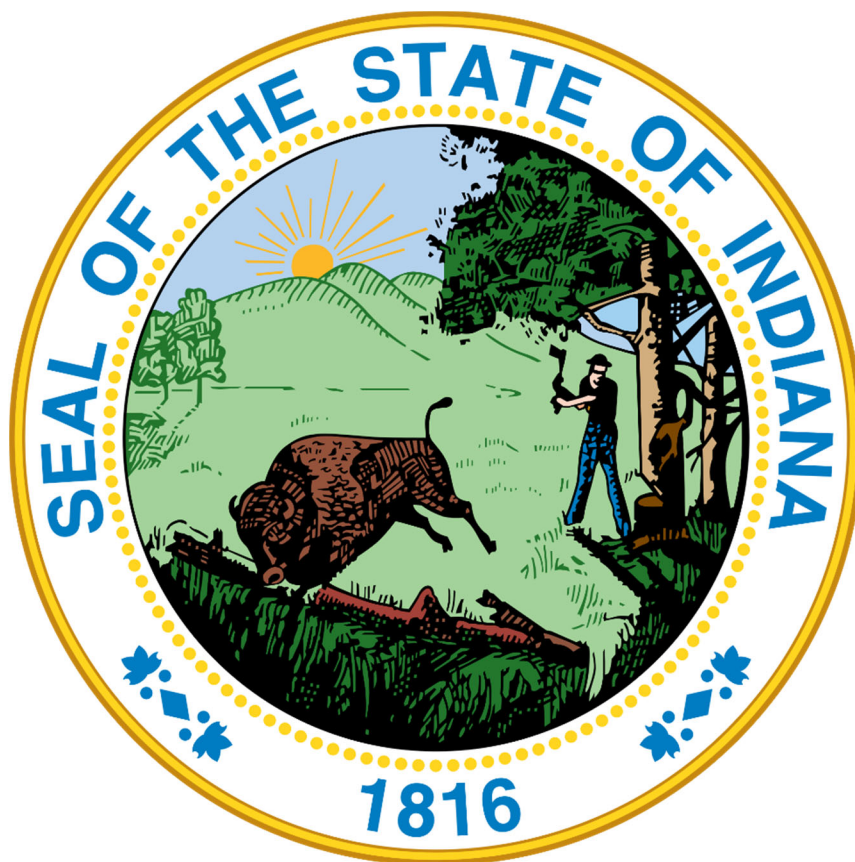
	Balance, July 1	Additions	Deductions	Balance, June 30
Employee Payroll, Withholding and Benefits				
Assets:				
Cash, cash equivalents, and investments	\$ 1,014	\$ 2,339,914	\$ 2,339,848	\$ 1,080
Total assets	<u>\$ 1,014</u>	<u>\$ 2,339,914</u>	<u>\$ 2,339,848</u>	<u>\$ 1,080</u>
Liabilities:				
Accounts / escrows payable	\$ 1,014	\$ 2,339,914	\$ 2,339,848	\$ 1,080
Total liabilities	<u>\$ 1,014</u>	<u>\$ 2,339,914</u>	<u>\$ 2,339,848</u>	<u>\$ 1,080</u>
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	\$ 430,864	\$ 2,929,195	\$ 2,809,609	\$ 550,450
Receivables	16,737	18,443	16,737	18,443
Total assets	<u>\$ 447,601</u>	<u>\$ 2,947,638</u>	<u>\$ 2,826,346</u>	<u>\$ 568,893</u>
Liabilities:				
Accounts / escrows payable	\$ 447,601	\$ 2,947,638	\$ 2,826,346	\$ 568,893
Total liabilities	<u>\$ 447,601</u>	<u>\$ 2,947,638</u>	<u>\$ 2,826,346</u>	<u>\$ 568,893</u>
Child Support				
Assets:				
Cash, cash equivalents, and investments	\$ 15,732	\$ 819,113	\$ 816,867	\$ 17,978
Total assets	<u>\$ 15,732</u>	<u>\$ 819,113</u>	<u>\$ 816,867</u>	<u>\$ 17,978</u>
Liabilities:				
Accounts / escrows payable	\$ 15,732	\$ 819,113	\$ 816,867	\$ 17,978
Total liabilities	<u>\$ 15,732</u>	<u>\$ 819,113</u>	<u>\$ 816,867</u>	<u>\$ 17,978</u>

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2018

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	\$ 231,854	\$ 6,961	\$ 9,871	\$ 228,944
Total assets	<u>\$ 231,854</u>	<u>\$ 6,961</u>	<u>\$ 9,871</u>	<u>\$ 228,944</u>
Liabilities:				
Accounts / escrows payable	\$ 231,854	\$ 6,961	\$ 9,871	\$ 228,944
Total liabilities	<u>\$ 231,854</u>	<u>\$ 6,961</u>	<u>\$ 9,871</u>	<u>\$ 228,944</u>
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 54,705	\$ 747,850	\$ 739,033	\$ 63,522
Receivables	826	898	826	898
Total assets	<u>\$ 55,531</u>	<u>\$ 748,748</u>	<u>\$ 739,859</u>	<u>\$ 64,420</u>
Liabilities:				
Accounts / escrows payable	\$ 55,531	\$ 748,748	\$ 739,859	\$ 64,420
Total liabilities	<u>\$ 55,531</u>	<u>\$ 748,748</u>	<u>\$ 739,859</u>	<u>\$ 64,420</u>
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	\$ 734,169	\$ 6,843,033	\$ 6,715,228	\$ 861,974
Receivables	17,563	19,341	17,563	19,341
Total assets	<u>\$ 751,732</u>	<u>\$ 6,862,374</u>	<u>\$ 6,732,791</u>	<u>\$ 881,315</u>
Liabilities:				
Accounts / escrows payable	\$ 751,732	\$ 6,862,374	\$ 6,732,791	\$ 881,315
Total liabilities	<u>\$ 751,732</u>	<u>\$ 6,862,374</u>	<u>\$ 6,732,791</u>	<u>\$ 881,315</u>



NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

GOVERNMENTAL FUNDS

Governmental component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component unit consists of the following governmental fund:

Indiana Economic Development Corporation – The responsibility of this corporation is to improve the quality of life for the citizens of Indiana by encouraging the diversification of Indiana’s economy, by the orderly economic development and growth of Indiana, the creation of new jobs, the growth and modernization of existing industry and the promotion of Indiana.

PROPRIETARY FUNDS

Proprietary component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component units consist of the following proprietary funds:

Indiana Stadium and Convention Building Authority – The authority’s responsibility is to finance, design, construct and own the new Indiana Stadium in Indianapolis and the expansion of the adjacent Indiana Convention Center.

Indiana Bond Bank – The Bond Bank issues debt obligations and invests the proceeds in various projects of State and local governments.

Indiana Housing and Community Development Authority – The authority’s purpose is to finance residential housing for persons and families of low and moderate incomes.

Indiana Board for Depositories – The board is responsible to ensure the safekeeping and prompt payment of all public funds deposited in Indiana banks. It provides insurance on public funds in excess of the Federal Deposit Insurance Corporation limit.

Indiana Secondary Market for Education Loans Inc. – The company is responsible for purchasing education loans in the secondary market.

White River State Park Development Commission – The responsibility of this commission is to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county.

Ports of Indiana – The responsibility of this commission is to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers.

State Fair Commission – This commission is responsible for holding the annual Indiana State Fair and for operating and maintaining the State Fairgrounds and other properties it owns.

Indiana Comprehensive Health Insurance Association – The responsibility of this Association is to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage.

Indiana Political Subdivision Risk Management Commission – This commission is responsible for administering the Basic and Catastrophic funds that aid political subdivisions in protecting themselves against liabilities.

Indiana State Museum and Historic Sites Corporation – The responsibility of this corporation is to operate and administer the state historic sites including the Indiana State Museum which collects, conserves and exhibits artifacts and materials reflecting the cultural and natural history of Indiana.

Indiana Motorsports Commission – The commission is responsible for financing and leasing real and personal property improvements for the benefit of an owner of a qualified motorsports facility within a motorsports investment district.

COLLEGES AND UNIVERSITIES

College and university funds are used to account for the operations of state-supported colleges and universities. The non-major discretely presented component units consist of the following institutions:

Ball State University
Indiana State University
Ivy Tech Community College of Indiana
University of Southern Indiana
Vincennes University

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Governmental Funds
June 30, 2018
(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
Assets		
Current assets:		
Cash, cash equivalents and investments - unrestricted	\$ 8,619	\$ 8,619
Cash, cash equivalents and investments - restricted	125,308	125,308
Receivables (net)	3,173	3,173
Total current assets	137,100	137,100
Noncurrent assets:		
Loans	70,194	70,194
Capital assets:		
Capital assets being depreciated/amortized	424	424
less accumulated depreciation/amortization	(188)	(188)
Total capital assets, net of depreciation/amortization	236	236
Total noncurrent assets	70,430	70,430
Total assets	207,530	207,530
Deferred Outflows of Resources		
Related to pensions	1,860	1,860
Total deferred outflows of resources	1,860	1,860
Liabilities		
Current liabilities:		
Accounts payable	5,899	5,899
Unearned revenue	5,789	5,789
Other liabilities	336	336
Current portion of long-term liabilities	468	468
Total current liabilities	12,492	12,492
Noncurrent liabilities:		
Net pension and OPEB liabilities	4,797	4,797
Total noncurrent liabilities	4,797	4,797
Total liabilities	17,289	17,289
Deferred inflows of resources		
Related to pensions	72	72
Total deferred inflows of resources	72	72
NET POSITION		
Net investment in capital assets	236	236
Restricted - expendable:		
Grants/constitutional restrictions	186,639	186,639
Unrestricted	5,154	5,154
Total net position	\$ 192,029	\$ 192,029

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Governmental Funds
For the Fiscal Year Ended June 30, 2018
 (amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Indiana Economic Development Corporation	Total
Indiana Economic Development Corporation	\$ 91,492	\$ 266	\$ 11,192	\$ -	\$ (80,034)	\$ (80,034)
Total component units	\$ 91,492	\$ 266	\$ 11,192	\$ -	\$ (80,034)	\$ (80,034)
General Revenues:						
Gaming tax					2,362	2,362
Investment earnings					1,184	1,184
Payments from State of Indiana					60,579	60,579
Total general revenues					64,125	64,125
Changes in net position					(15,909)	(15,909)
Net position - beginning					207,938	207,938
Net position - ending					\$ 192,029	\$ 192,029

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Proprietary Funds
June 30, 2018
(amounts expressed in thousands)

	Indiana Stadium and Convention Building Authority	Indiana Bond Bank	Indiana Housing and Community Development Authority	Indiana Board for Depositories	Indiana Secondary Market for Education Loans Inc.
Assets					
Current assets:					
Cash, cash equivalents and investments - unrestricted	\$ -	\$ 14,751	\$ 67,923	\$ 195,050	\$ 105,208
Cash, cash equivalents and investments - restricted	53,346	46,068	244,767	-	1,844
Receivables (net)	1,721	179,161	9,040	1,010	2,667
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	12	1,142
Loans	-	-	5,377	-	7,856
Investment in direct financing lease	10,055	-	-	-	-
Other assets	-	-	553	-	-
Total current assets	65,122	239,980	327,660	201,072	118,717
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	-	149,158	84,813	23,266
Cash, cash equivalents and investments - restricted	-	30,029	435,857	-	-
Receivables (net)	-	640,627	-	-	-
Due from primary government	-	-	-	20,000	-
Loans	-	-	83,514	-	91,219
Investment in direct financing lease	937,234	-	-	-	-
Other assets	-	-	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	8,600	276	401
less accumulated depreciation/amortization	-	-	(6,658)	(245)	(244)
Total capital assets, net of depreciation/amortization	-	-	1,942	31	157
Total noncurrent assets	937,234	670,656	670,471	104,844	114,642
Total assets	1,002,356	910,636	998,131	305,916	233,359
Deferred Outflows of Resources					
Accumulated decrease in fair value of hedging derivatives	78,790	4,462	846	-	-
Debt refunding loss	762	9,012	2,825	-	-
Related to pensions	-	66	986	18	-
Deferred swap termination	65,704	-	-	-	-
Total deferred outflows of resources	145,256	13,540	4,657	18	-
Liabilities					
Current liabilities:					
Accounts payable	14	962	5,989	62	716
Interest payable	14,379	10,314	3,658	-	33
Unearned revenue	-	-	64,323	-	-
Accrued liability for compensated absences	-	-	-	-	-
Other liabilities	-	32,123	-	-	-
Current portion of long-term liabilities	10,055	194,738	10,375	-	9,724
Total current liabilities	24,448	238,137	84,345	62	10,473
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	203	4,314	81	-
Revenue bonds/notes payable	1,029,551	666,591	473,675	-	72,417
Derivative instrument liability	78,790	4,462	1,213	-	-
Other noncurrent liabilities	835	-	-	-	-
Total noncurrent liabilities	1,109,176	671,256	479,202	81	72,417
Total liabilities	1,133,624	909,393	563,547	143	82,890
Deferred Inflows of Resources					
Advanced payment for service concession agreement	-	-	-	-	-
Related to pensions	-	10	138	2	-
Related to irrevocable split interest agreements	-	-	-	-	-
Total deferred inflows of resources	-	10	138	2	-
Net Position					
Net investment in capital assets	-	-	1,942	31	157
Restricted - nonexpendable:					
Permanent funds	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	13,988	-	151,118	-	-
Future debt service	-	22	73,445	-	1,844
Student aid	-	-	-	-	-
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	14,751	212,598	305,758	148,468
Total net position	\$ 13,988	\$ 14,773	\$ 439,103	\$ 305,789	\$ 150,469

White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Indiana Motorsports Commission	Totals
\$ 4,376	\$ 16,245	\$ 4,665	\$ 11,596	\$ 4,917	\$ 6,794	\$ -	\$ 431,525
600	-	6,222	-	-	-	5,709	358,556
178	452	1,413	1,655	6	2,572	8	199,883
-	-	-	-	-	-	-	5,000
23	-	-	-	-	124	-	147
86	222	65	50	21	93	-	1,691
-	-	-	-	-	-	-	13,233
-	-	-	-	-	-	3,555	13,610
-	-	-	-	-	-	-	553
5,263	16,919	12,365	13,301	4,944	9,583	9,272	1,024,198
-	22,000	-	-	-	906	-	280,143
150	-	-	-	-	1,967	-	468,003
-	-	-	-	-	66	-	640,693
-	-	-	-	-	-	-	20,000
-	-	-	-	-	-	-	174,733
-	-	-	-	-	-	82,835	1,020,069
-	-	-	-	-	101	-	101
81,697	34,898	16,501	-	-	-	-	133,096
54,015	144,475	147,745	-	-	1,081	-	356,593
(22,201)	(77,379)	(83,083)	-	-	(946)	-	(190,756)
113,511	101,994	81,163	-	-	135	-	298,933
113,661	123,994	81,163	-	-	3,175	82,835	2,902,675
118,924	140,913	93,528	13,301	4,944	12,758	92,107	3,926,873
-	-	-	-	-	-	-	84,098
-	-	-	-	-	-	-	12,599
169	439	1,041	-	-	1,823	-	4,542
-	-	-	-	-	-	-	65,704
169	439	1,041	-	-	1,823	-	166,943
300	1,310	1,328	29	71	431	-	11,212
-	-	-	-	-	-	1,556	29,940
-	-	435	-	-	184	-	64,942
-	-	195	-	-	-	-	195
-	718	-	-	-	-	-	32,841
31	-	1,690	-	-	-	3,555	230,168
331	2,028	3,648	29	71	615	5,111	369,298
-	-	72	-	-	-	-	72
411	1,850	3,997	-	-	5,446	-	16,302
248	-	-	-	-	-	82,135	2,324,617
-	-	-	-	-	-	-	84,465
-	-	53,553	-	-	-	-	54,388
659	1,850	57,622	-	-	5,446	82,135	2,479,844
990	3,878	61,270	29	71	6,061	87,246	2,849,142
-	3,654	-	-	-	-	-	3,654
3	16	30	-	-	44	-	243
-	-	-	-	-	101	-	101
3	3,670	30	-	-	145	-	3,998
113,232	101,276	25,920	-	-	135	-	242,693
-	-	-	-	-	782	-	782
-	-	490	-	-	1,900	4,861	172,357
-	-	5,731	-	-	-	-	81,042
3	-	-	-	-	-	-	3
-	-	-	-	-	973	-	973
747	-	-	-	-	5,159	-	5,906
-	-	-	-	-	167	-	167
4,118	32,528	1,128	13,272	4,873	(741)	-	736,753
\$ 118,100	\$ 133,804	\$ 33,269	\$ 13,272	\$ 4,873	\$ 8,375	\$ 4,861	\$ 1,240,676

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2018**
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Indiana Stadium and Convention Building Authority	Indiana Bond Bank	Indiana Housing and Community Development Authority	Indiana Board for Depositories
Indiana Stadium and Convention Building Authority	\$ 52,031	\$ 51,156	\$ 4,129	\$ -	\$ 3,254	\$ -	\$ -	\$ -
Indiana Bond Bank	37,077	1,827	36,778	-	-	1,528	-	-
Indiana Housing and Community Development Authority	395,158	23,573	371,910	-	-	-	325	-
Indiana Board for Depositories	1,188	-	3,861	-	-	-	-	2,673
Indiana Secondary Market for Education Loans Inc.	5,689	-	3,713	-	-	-	-	-
White River State Park Development Commission	5,992	3,810	99	-	-	-	-	-
Ports of Indiana	9,966	12,595	451	36	-	-	-	-
Indiana State Fair Commission	32,693	20,283	225	48	-	-	-	-
Indiana Comprehensive Health Insurance Association	175	106	-	-	-	-	-	-
Indiana Political Subdivision Risk Management Commission	157	-	-	-	-	-	-	-
Indiana State Museum and Historic Sites Corporation	15,489	2,467	1,996	1,686	-	-	-	-
Indiana Motorsports Commission	5,440	2,000	-	-	-	-	-	-
Total component units	\$ 561,055	\$ 117,817	\$ 423,162	\$ 1,770	\$ 3,254	\$ 1,528	\$ 325	\$ 2,673
General revenues:								
Investment earnings					676	150	7,476	-
Payments from State of Indiana					-	-	-	-
Total general revenues					676	150	7,476	-
Change in net position					3,930	1,678	7,801	2,673
Net position - beginning, as restated					10,058	13,095	431,302	303,116
Net position - ending					\$ 13,988	\$ 14,773	\$ 439,103	\$ 305,789

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Proprietary Funds
For the Fiscal Year Ended June 30, 2018**
(amounts expressed in thousands)

	Net (Expense) Revenue and Changes in Net Position									
	Indiana Secondary Market for Education Loans Inc.	White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Indiana Motorsports Commission	Total	
Indiana Stadium and Convention Building Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,254	
Indiana Bond Bank	-	-	-	-	-	-	-	-	1,528	
Indiana Housing and Community Development Authority	-	-	-	-	-	-	-	-	325	
Indiana Board for Depositories	-	-	-	-	-	-	-	-	2,673	
Indiana Secondary Market for Education Loans Inc.	(1,976)	-	-	-	-	-	-	-	(1,976)	
White River State Park Development Commission	-	(2,083)	-	-	-	-	-	-	(2,083)	
Ports of Indiana	-	-	3,116	-	-	-	-	-	3,116	
Indiana State Fair Commission	-	-	-	(12,137)	-	-	-	-	(12,137)	
Indiana Comprehensive Health Insurance Association	-	-	-	-	(69)	-	-	-	(69)	
Indiana Political Subdivision Risk Management Commission	-	-	-	-	-	(157)	-	-	(157)	
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	(9,340)	-	(9,340)	
Indiana Motorsports Commission	-	-	-	-	-	-	-	(3,440)	(3,440)	
Total component units	(1,976)	(2,083)	3,116	(12,137)	(69)	(157)	(9,340)	(3,440)	(18,306)	
General revenues:										
Investment earnings	7,715	43	202	56	-	62	233	60	16,673	
Payments from State of Indiana	-	743	-	10,230	-	-	8,266	3,295	22,534	
Total general revenues	7,715	786	202	10,286	-	62	8,499	3,355	39,207	
Change in net position	5,739	(1,297)	3,318	(1,851)	(69)	(95)	(841)	(85)	20,901	
Net position - beginning, as restated	144,730	119,397	130,486	35,120	13,341	4,968	9,216	4,946	1,219,775	
Net position - ending	\$ 150,469	\$ 118,100	\$ 133,804	\$ 33,269	\$ 13,272	\$ 4,873	\$ 8,375	\$ 4,861	\$ 1,240,676	

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units -
Colleges and Universities
June 30, 2018
(amounts expressed in thousands)

	Ball State University	Indiana State University	Ivy Tech Community College	University of Southern Indiana	Vincennes University	Totals
Assets						
Current assets:						
Cash, cash equivalents and investments - unrestricted	\$ 103,407	\$ 21,927	\$ 219,244	\$ 52,152	\$ 67,462	\$ 464,192
Cash, cash equivalents and investments - restricted	130,885	28,645	4,523	2,722	5,761	172,536
Receivables (net)	28,796	23,764	53,021	11,474	9,117	126,172
Due from primary government	330	-	-	3,336	-	3,666
Inventory	1,212	11	17	1,332	1,461	4,033
Prepaid expenses	1,730	3,120	948	85	305	6,188
Investment in direct financing lease	-	-	278	-	-	278
Other assets	20,422	2,475	-	6,550	17	29,464
Total current assets	286,782	79,942	278,031	77,651	84,123	806,529
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	176,269	117,387	290,287	52,310	100,821	737,074
Cash, cash equivalents and investments - restricted	239,321	71,943	39,768	121,092	109,127	581,251
Receivables (net)	9,706	6,550	9,439	5,654	436	31,785
Investment in direct financing lease	-	-	5,184	-	-	5,184
Net pension and OPEB assets	3,201	32,454	-	-	-	35,655
Other assets	4,689	11	236	5,090	217	10,243
Capital assets:						
Capital assets not being depreciated/amortized	68,090	70,266	52,039	39,358	23,486	253,239
Capital assets being depreciated/amortized	1,075,263	770,029	978,564	360,378	341,581	3,525,815
less accumulated depreciation/amortization	(442,166)	(307,546)	(385,008)	(203,169)	(130,640)	(1,468,529)
Total capital assets, net of depreciation/amortization	701,187	532,749	645,595	196,567	234,427	2,310,525
Total noncurrent assets	1,134,373	761,094	990,509	380,713	445,028	3,711,717
Total assets	1,421,155	841,036	1,268,540	458,364	529,151	4,518,246
Deferred Outflows of Resources						
Accumulated decrease in fair value of hedging derivatives	-	-	-	700	7	707
Debt refunding loss	-	790	-	-	-	790
Related to pensions	18,153	4,816	4,149	2,095	202	29,415
Related to OPEB	17,362	192	-	993	12,165	30,712
Total deferred outflows of resources	35,515	5,798	4,149	3,788	12,374	61,624
Liabilities						
Current liabilities:						
Accounts payable	24,546	9,887	33,740	7,584	7,247	83,004
Interest payable	5,647	2,121	-	648	293	8,709
Unearned revenue	854	6,871	12,377	1,861	3,454	25,417
Accrued liability for compensated absences	4,017	3,860	9,946	338	1,239	19,400
Other liabilities	8,125	5,813	4,563	5,637	6,097	30,235
Current portion of long-term liabilities	14,775	13,711	49,984	9,053	6,462	93,985
Total current liabilities	57,964	42,263	110,610	25,121	24,792	260,750
Noncurrent liabilities:						
Accrued liability for compensated absences	3,472	264	5,247	3,036	-	12,019
Net pension and OPEB liabilities	71,463	17,182	59,704	33,181	518	182,048
Funds held in trust for others	-	-	-	-	59,865	59,865
Advances from federal government	-	7,268	-	-	960	8,228
Revenue bonds/notes payable	353,416	238,644	273,576	81,288	56,270	1,003,194
Derivative instrument liability	-	-	-	700	7	707
Other noncurrent liabilities	9,770	1,964	27,738	6	-	39,478
Total noncurrent liabilities	438,121	265,322	366,265	118,211	117,620	1,305,539
Total liabilities	496,085	307,585	476,875	143,332	142,412	1,566,289
Deferred Inflows of Resources						
Service concession arrangement receipts	-	1,882	-	-	-	1,882
Related to pensions	2,193	328	3,038	481	106	6,146
Related to OPEB	19,769	1,764	3,343	2,062	6,088	33,026
Total deferred inflows of resources	21,962	3,974	6,381	2,543	6,194	41,054
Net Position						
Net investment in capital assets	376,564	306,941	329,465	105,308	171,635	1,289,913
Restricted - nonexpendable:						
Permanent funds	-	45,325	-	-	-	45,325
Instruction and research	26,288	-	1,300	8,602	-	36,190
Student aid	44,803	701	27,777	30,135	19,018	122,434
Other purposes	9,460	2,654	3,602	8,360	5,158	29,234
Restricted - expendable:						
Grants/constitutional restrictions	6,801	1,798	15,127	-	1,244	24,970
Future debt service	-	-	-	108	-	108
Instruction and research	71,451	5,171	104	19,159	-	95,885
Student aid	57,927	2,084	4,875	39,465	9,608	113,959
Endowments	-	12,965	3,792	-	-	16,757
Capital projects	125,507	11,394	40,104	5,026	14,802	196,833
Other purposes	13,628	1,802	2,872	11,859	2,795	32,956
Unrestricted	206,194	144,440	360,415	88,255	168,659	967,963
Total net position	\$ 938,623	\$ 535,275	\$ 789,433	\$ 316,277	\$ 392,919	\$ 2,972,527

**State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units -
Colleges and Universities
For the Year Ended June 30, 2018**
(amounts expressed in thousands)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Ball State University	Indiana State University	Ivy Tech State College	University of Southern Indiana	Vincennes University	Total
Ball State University	\$ 503,614	\$ 240,911	\$ 107,999	\$ 9,126	\$ (145,578)	\$ -	\$ -	\$ -	\$ -	\$ (145,578)
Indiana State University	257,884	116,860	67,685	7,513	-	(65,826)	-	-	-	(65,826)
Ivy Tech Community College	539,474	140,933	174,571	12,075	-	(211,895)	-	-	-	(211,895)
University of Southern Indiana	162,821	75,299	33,770	18,537	-	-	(35,215)	-	-	(35,215)
Vincennes University	124,853	37,568	46,206	12,407	-	-	-	(28,672)	-	(28,672)
Total component units	\$ 1,588,646	\$ 611,571	\$ 430,231	\$ 59,658	(145,578)	(65,826)	(211,895)	(35,215)	(28,672)	(487,166)
General revenues:										
Investment earnings					17,916	6,785	6,630	12,175	1,820	45,326
Payments from State of Indiana					153,450	77,984	267,570	55,118	54,081	608,203
Other					17,098	1,026	451	39	4	18,618
Total general revenues					188,464	85,795	274,651	67,332	55,905	672,147
Change in net position					42,886	19,969	62,756	32,117	27,233	184,961
Net position - beginning					895,737	515,306	726,677	284,160	365,686	2,787,566
Net position - ending					\$ 938,623	\$ 535,275	\$ 789,433	\$ 316,277	\$ 392,919	\$ 2,972,527

