

**ANNUAL FINANCIAL REPORT**  
**OF THE**  
**AUDITOR OF STATE**  
**OF THE**  
**STATE OF INDIANA**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**



**VOLUME II**  
**TERA KLUTZ, CPA**  
**AUDITOR OF STATE**



**TERA KLUTZ, CPA  
AUDITOR OF STATE**

## FORMER AUDITORS OF STATE

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

## FORMER AUDITORS OF STATE

| <b>Term</b> | <b>Name</b>          | <b>Political Party</b> |
|-------------|----------------------|------------------------|
| 1954-1956   | Curtis E. Rardin     | Republican             |
| 1956-1958   | Roy T. Combs         | Republican             |
| 1958-1960   | Albert A. Steinwedel | Democrat               |
| 1960-1964   | Dorothy Gardner      | Republican             |
| 1964-1966   | Mark L. France       | Democrat               |
| 1966-1968   | John P. Gallagher    | Republican             |
| 1968-1970   | Trudy Slaby Etherton | Republican             |
| 1970-1978   | Mary Aikins Currie   | Democrat               |
| 1978-1982   | Charles D. Loos      | Republican             |
| 1982-1986   | Otis E. Cox          | Democrat               |
| 1986-1994   | Ann G. DeVore        | Republican             |
| 1994-1998   | Morris Wooden        | Republican             |
| 1999-2006   | Connie K. Nass       | Republican             |
| 2007-2013   | Tim Berry            | Republican             |
| 2013-2013   | Dwayne Sawyer        | Republican             |
| 2013-2017   | Suzanne Crouch       | Republican             |
| 2017-       | Tera Klutz, CPA      | Republican             |

**STATE OF INDIANA  
ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 2022  
VOLUME II**

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January 6, 2023

To the Citizens of the State of Indiana:

The Auditor of State has completed the Annual Financial Report of the State of Indiana, Volume II for the fiscal year ended June 30, 2022. This document contains unaudited financial schedules with revenues, expenditures, appropriations, and allotments for all state agencies operating in the State of Indiana.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Tera K. Klutz".

Tera K. Klutz, CPA  
Auditor of State

## **AUDITOR OF STATE STAFF**

**Courtney Schaafsma**  
Chief of Staff/Deputy Auditor

**Courtney Everett**  
Deputy Auditor

**Brent Plunkett**  
Deputy Auditor

**Kim Diller**  
Accounting and Reporting & Local Government Division Director

**Adam Brill, CPA**  
ACFR Accountant

**Paula Hart**  
Payroll Director

**Stuart Williams**  
IT Director

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

**Mark Hawkins**  
Legislative Affairs Director

**Dina Matthews**  
Accounts Payable Director

**DUTIES OF THE AUDITOR OF THE STATE OF INDIANA**  
**(IC 4-7-1-2)**

**The Auditor of the State of Indiana shall:**

(1) Keep and state all accounts between the state of Indiana and the United States, any state or territory, or any individual or public officer of this state indebted to the state or entrusted with the collection, disbursement, or management of any money, funds, or interest arising therefrom, belonging to the state, of every character and description whatsoever, when the money, funds or interest is derivable from or payable into the state treasury.

(2) Examine and liquidate the accounts of all county treasurers and other collectors and receivers of all state revenues, taxes, tolls, and incomes, levied or collected by any act of the general assembly and payable into the state treasury, and certify the amount or balance to the treasurer of state.

(3) Keep fair, clear, distinct, and separate accounts of all the revenues and incomes of the state and all expenditures, disbursements, and investments of the state, showing the particulars of every expenditure, disbursement and investment.

(4) Examine, adjust, and settle the accounts of all public debtors for debts due the state treasury and require all public debtors or their legal representatives who may be indebted to the state for money received or otherwise and who have not accounted for a debt to settle their accounts.

(5) Examine and liquidate the claims of all persons against the state in cases where provisions for the payment have not been made by law. When no such provisions or an insufficient one (1) has been made, examine the claim and report the facts, with an opinion, to the general assembly. No allowance shall be made to refund money from the treasury without the statement of the auditor of state either for or against the justice of the claim.

(6) Institute and prosecute, in the name of the state, all proper suits for the recovery of any debts, money, or property of the state or for the ascertainment of any right or liability concerning the debts, money, or property.

(7) Direct and superintend the collection of all money due to the state and employ counsel to prosecute suits, instituted at the auditor's insistence, on behalf of the state.

(8) Draw warrants on the treasurer of state or authorize disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7 for all money directed by law to be paid out of the treasury to public officers or for any other object whatsoever as the warrants become payable. Every warrant or authorization for electronic funds transfer shall be properly numbered.



- (9) Furnish to the governor, on requisition, information in writing upon any subject relating to the duties of the office of the auditor of state.
- (10) Superintend the fiscal concerns of the state and their management in the manner required by law and furnish the proper forms to assessors, treasurers, collectors and auditors of counties.
- (11) Keep and preserve all public books, records, papers, documents, vouchers, and all conveyances, leases, mortgages, bonds, and all securities for debts, money, or property, and accounts of property, of any description, belonging or appertaining to the office of the auditor of state and also to the state, where no other provision is made by law for the safekeeping of the accounts and property.
- (12) Suggest plans for the improvement and management of the public revenues, funds and incomes.
- (13) Report and exhibit to the general assembly, at its meeting in each odd-numbered year, a complete statement of the revenues, taxables, funds, resources, incomes and property of the state, known to the office of the auditor of state and of the public revenues and expenditures of the two (2) preceding fiscal years, with a detailed estimate of the expenditures to be defrayed from the treasury for the ensuing two (2) years, specifying each object of expenditure and between such as are provided for by permanent or temporary appropriations and showing also the sources and means from which all such expenditures are to be defrayed. The report must be in an electronic format under IC 5-14-6.

**State of Indiana**  
**Financial Schedules Explanation**  
**Fiscal Year Ended June 30, 2022**

Financial schedules provided in this report are:

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

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

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

**PS Fund**

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

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

**ACFR Fund**

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

Governmental Funds

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

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

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The State of Indiana's special revenue funds are ACFR fund numbers 2030-2780, 2800-3200, 3230-3240, 3280, 3320-3720, 3880-3890, 3920, 3940, 4000-4260, 4580-5040, 5120, 5230-5350, 5410-5980, 6000-6020, 6040-6290, 6110-6340, 6360-6380, 6440-6480, 6610, 6660, 6750, 6800-6830, 6850-6880, 6910-6930, 6960, 7190-7200, 7610-8400, 9103, 9112, & 9878.

Debt service funds are used to account for and report financial resources that are restricted,

committed, or assigned to expenditure for principal and interest. The State of Indiana does not have a fund that meets these standards.

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

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

#### Proprietary Funds

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

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

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

#### Fiduciary Funds

Fiduciary funds are used to account for agent or fiduciary financial activity. The fund types in this group are private-purpose trust funds, agency funds, and pension and other employee benefit trust funds.

Private-purpose trust funds and custodial funds are used to account for the financial activity of either a trust arrangement where the governmental unit is permitted to expend the trust assets or in a fiduciary capacity where revenue is received in a custodial capacity. Private-purpose trust and custodial funds function much like a governmental fund. The State of Indiana's private-purpose trust funds and custodial funds are ACFR fund numbers 3220, 6030, 6100, 6400, 6420, 6680, 6890, 6990, 7270, 9100, 9101, 9113, 9115-9116, & 9118.

Pension and other employee benefit trust funds are used to account for the financial activity in pension plans where the governmental unit manages the plan or the plan is considered a unit of the governmental unit. The State of Indiana's pension and other employee benefit trust funds are ACFR fund numbers 3930, 6510-6520, 6550-6560, 6580-6605, 6840, and 6950.

### Other Fund Types

Certain funds are used to account for the financial activity of agencies that are component units and that do not fit one of the three fund types. The ACFR fund numbers for these funds are 9107, 9111, 9114, 9120, and 9261-9263.

### **Account**

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

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

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

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

### **Pt (Point)**

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

**Ctrl (Control)**

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

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

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

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

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

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

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

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

**Business Unit**

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

**STATE OF INDIANA  
BUSINESS UNITS in Numeric Sequence - 2022**

|       |   |       |                                |       |                                 |
|-------|---|-------|--------------------------------|-------|---------------------------------|
| 00003 | House of Representatives                    | 00250 | Professional Licensing         | 00635 | Correctional Industrial Fac     |
| 00004 | Senate                                      | 00258 | Civil Rights Comm              | 00640 | Women's Prison                  |
| 00015 | Lobby Registration Comm                     | 00260 | Economic Development Corp      | 00645 | New Castle Correctional Fcilty. |
| 00017 | Legislative Services                        | 00261 | Finance Authority              | 00650 | Putnamville Corr                |
| 00019 | Uniform State Law Commission                | 00262 | Ports                          | 00655 | Pendleton Juvenile Corr         |
| 00022 | Supreme Court Admin                         | 00263 | Housing and Comm Develop Auth  | 00660 | Indpls Adult Edu/Reentry        |
| 00023 | Court of Appeals                            | 00265 | Horse Racing Comm              | 00661 | Camp Summit Corr                |
| 00025 | Public Defender Comm                        | 00266 | Ofc of Energy Development      | 00665 | Wabash Valley Corr              |
| 00028 | Tax Court                                   | 00286 | Integrated Public Safety Comm  | 00667 | Madison Corr                    |
| 00030 | Governor's Office                           | 00300 | Natural Resources              | 00670 | Indianapolis Juv Corr Facility  |
| 00032 | Criminal Justice Institute                  | 00303 | State Museum                   | 00672 | Madison Juvenile Corr           |
| 00035 | Gov Cncl for Ppl w/Disab                    | 00310 | White River State Park Dev Com | 00675 | Branchville Corr                |
| 00036 | Agriculture                                 | 00315 | War Memorials Comm             | 00680 | Westville Corr                  |
| 00037 | Indiana Destination Development Corporation | 00322 | Kankakee River Basin Comm      | 00685 | Rockville Corr                  |
| 00038 | Lieutenant Governor's Office                | 00323 | Indiana Michigan Bndry Com     | 00687 | South Bend Juvenile Facility    |
| 00039 | Prosecuting Attorneys Cncl                  | 00325 | Maumee River Basin Commission  | 00690 | Plainfield Corr                 |
| 00040 | Secretary Of State                          | 00330 | St. Joseph River Basin Commiss | 00695 | Reception Diagnostic Ctr        |
| 00044 | Protection Advocacy Svcs Comm               | 00340 | Motor Vehicles Comm            | 00697 | Edinburgh Corr                  |
| 00046 | Attorney General                            | 00351 | Brd of Animal Health           | 00700 | Education                       |
| 00048 | Treasurer of State                          | 00385 | Homeland Security              | 00701 | Brd of Education                |
| 00050 | Auditor of State                            | 00400 | Health                         | 00702 | Education Roundtable            |
| 00054 | Distressed Unit Appeal Bd                   | 00405 | Family & Social Svcs Admin     | 00704 | Charter School Brd              |
| 00055 | Ofc of Management & Budget                  | 00410 | FSSA Mental Health & Addiction | 00705 | Arts Comm                       |
| 00057 | Budget Agency                               | 00415 | Evansville Psych Childrens Ctr | 00710 | Vocational Technical College    |
| 00060 | Management Performance Hub                  | 00425 | Evansville State Hospital      | 00718 | School Lunch Division           |
| 00061 | Administration                              | 00430 | Madison State Hospital         | 00719 | Comm for Higher Education       |
| 00062 | IN Archives & Records Admin                 | 00435 | Logansport State Hospital      | 00730 | Library                         |
| 00063 | Election Division                           | 00440 | Richmond State Hospital        | 00741 | NW IN Regional Dev Authority    |
| 00064 | Public Access Counselor                     | 00450 | Larue Carter Hospital          | 00750 | Indiana University              |
| 00067 | Ofc of Technology                           | 00451 | Neuro Diagnostic Ins           | 00755 | Medical Education Board         |
| 00070 | Personnel                                   | 00495 | Environmental Management       | 00756 | Graduate Medical Education Brd  |
| 00071 | Disability - State Personnel                | 00496 | Environmental Adjudication     | 00760 | Purdue University               |
| 00072 | Public Retirement System                    | 00497 | FSSA Disability & Rehab Svcs   | 00770 | Indiana State University        |
| 00074 | State Employees Appeals Comm                | 00498 | FSSA Aging                     | 00775 | University of Southern Indiana  |
| 00075 | Ofc of Inspector General                    | 00500 | FSSA Family Resources          | 00780 | Ball State University           |
| 00077 | Ofc of Administrative Law Proceedings       | 00501 | Early Child Learning           | 00790 | Vincennes University            |
| 00080 | Board of Accounts                           | 00502 | Child Services                 | 00800 | Transportation                  |
| 00090 | Revenue                                     | 00503 | FSSA Medicaid Policy & Plan    | 00878 | State Fair Commission           |
| 00100 | State Police                                | 00505 | Education Employment Rel Brd   | 00885 | Little Calumet River Basin Dev  |
| 00103 | Law Enforcement Training Brd                | 00510 | Workforce Development          | 08001 | Child Care Fund, Inc.           |
| 00110 | Adjutant General                            | 00512 | Governor's Workforce Cabinet   | 08002 | Housing & Community Dev Auth    |
| 00115 | Toxicology                                  | 00515 | Correctional Industries        | 08003 | Financial Authority             |
| 00160 | Veterans Affairs                            | 00520 | Invest ED Indiana              | 08004 | Transportation Fin Auth         |
| 00190 | Gaming Comm                                 | 00550 | School for the Blind & VI      | 08005 | State Fair Comm                 |
| 00191 | Hoosier Lottery                             | 00560 | School for the Deaf            | 08006 | Business Modernization/Tech     |
| 00195 | Gaming Research                             | 00570 | Veterans Home                  | 08007 | Small Business Dev Corp         |
| 00200 | Utility Regulatory Comm                     | 00605 | Public Defender                | 08008 | Bond Bank                       |
| 00205 | Utility Consumer Counselor                  | 00607 | Henryville Corr                | 08010 | Board for Depositories          |
| 00208 | Financial Institutions                      | 00610 | Public Defender Cncl           | 08011 | Indiana Pension System Inc      |
| 00210 | Insurance                                   | 00614 | Chain O' Lakes Corr            | 08012 | Long Term Leave                 |
| 00215 | Local Gov Finance                           | 00615 | Correction                     | 08013 | Health & Edu Facility Fin Auth  |
| 00217 | Brd of Tax Review                           | 00616 | Logansport Juvenile Corr       | 08017 | 911 Board                       |
| 00220 | Worker's Comp Brd                           | 00618 | Miami Corr                     | 08018 | ABLE Authority                  |
| 00225 | Labor                                       | 00620 | State Prison                   | 08019 | Education Savings Authority     |
| 00230 | Alcohol & Tobacco Comm                      | 00621 | Parole Division                | 08262 | Ports of Indiana                |
| 00235 | Motor Vehicles                              | 00622 | South Bend Community Re-Entry  | 08385 | Homeland Security Found         |
| 00240 | Coroner's Training Board                    | 00623 | Heritage Trails Corr. Facility | 08510 | DWD UI Trust Fund               |
| 00245 | Professional Standards Board                | 00630 | Pendleton Corr                 |       |                                 |

**STATE OF INDIANA**  
**ACFR FUNDS in Numeric Sequence - 2022**

| ACFR Fund | Fund Type | Description                    | ACFR Fund | Fund Type | Description                    | ACFR Fund | Fund Type | Description                        |
|-----------|-----------|--------------------------------|-----------|-----------|--------------------------------|-----------|-----------|------------------------------------|
| 1000      | GF        | General Fund                   | 2900      | SR        | Hospital Care For The Indigen  | 3920      | SR        | Pres Benj Harrison Cons Trust Fund |
| 2030      | SR        | Industrial Development Matchi  | 2910      | SR        | Dental Compliance Fund         | 3930      | PT        | St Employees Death Benefit Fd      |
| 2060      | SR        | Adoption Medical History Fund  | 2920      | SR        | Physician Compliance Fund      | 3940      | SR        | Gasoline And Special Fuel Tax      |
| 2070      | SR        | Employment & Training Fund     | 2940      | SR        | Motorcycle Operator Safety Edu | 3950      | CP        | Construction Soldiers Home         |
| 2090      | SR        | Victim & Witness Assist Fd 5-  | 2950      | SR        | Protection Assistance Fund     | 4000      | SR        | State Highway Department           |
| 2100      | SR        | County Welfare Administration  | 2960      | SR        | Youth Services Transitional Se | 4260      | SR        | MAJOR MOVES CONSTRUCTION FUND      |
| 2130      | SR        | Statewide Library Card Fd      | 2970      | SR        | Charter School Facilities Assi | 4270      | PF        | Next Level Indiana Trust           |
| 2170      | SR        | Newborn Screening Fund         | 2980      | SR        | Electronic Waste Fund          | 4580      | SR        | Hwy Construction Improvement       |
| 2190      | SR        | Ind Medical & Nursing Grant F  | 3010      | SR        | Motor Vehicle Highway          | 4600      | SR        | Dept Of Transportation Admin       |
| 2200      | SR        | State Police Training Fund     | 3020      | SR        | Cons Officer Fish & Wildlife   | 4640      | SR        | Crossroads 2000                    |
| 2210      | SR        | Recovery Real Estate Fund      | 3030      | SR        | Land & Water Resources Fund    | 4660      | SR        | School Disaster Loan Fund          |
| 2220      | SR        | Recovery Plumbers Fund         | 3070      | SR        | Alcoholic Beverage Commission  | 4670      | SR        | Educational Technology Fund        |
| 2230      | SR        | Recovery Auctioneer Fund       | 3080      | SR        | State Building Commissioner    | 4860      | SR        | Wabash River Heritage Corridor     |
| 2240      | SR        | Alcohol & Drug Countermeasure  | 3100      | SR        | Bail Bond Receipts Insurance   | 5000      | SR        | West Baden Springs Hist Pre        |
| 2260      | SR        | Odometer Fund                  | 3120      | SR        | Board Of Animal Health Progra  | 5040      | SR        | Civil Defense Revolving-Feder      |
| 2270      | SR        | Motor Carrier Regulation       | 3130      | SR        | Accident Report                | 5110      | IS        | State Employee Disability          |
| 2290      | SR        | Oil Gas Environmental Fund     | 3150      | SR        | Petroleum Severance Tax        | 5120      | SR        | State Property, Sales              |
| 2310      | SR        | Junior Historical Society      | 3160      | SR        | Cigarette Tax                  | 5150      | IS        | Institutional Industries           |
| 2350      | SR        | Drug Interdiction              | 3180      | SR        | Violent Crime Victim Compensa  | 5160      | IS        | SBA Centralized Accounting         |
| 2360      | SR        | Corrections Drug Abuse         | 3200      | SR        | Public Utility                 | 5220      | IS        | Administration Svcs-Revolving      |
| 2380      | SR        | Drug Prosecution               | 3220      | AF        | Capital Improvement-1St Class  | 5230      | SR        | Spinal Cord and Brain Injury       |
| 2390      | SR        | Public Defense                 | 3230      | SR        | Addiction Services Fund        | 5240      | SR        | Regional Public Safety Train       |
| 2420      | SR        | Radon Gas Trust                | 3240      | SR        | Environmental Management Fund  | 5250      | SR        | Food Service-Special               |
| 2440      | SR        | Wine Grape Market              | 3260      | CP        | State Police Building Commiss  | 5280      | SR        | Property Tax Reduction Trust F     |
| 2470      | SR        | Hoosier Scholar                | 3280      | SR        | Mental Health Center           | 5290      | SR        | Surplus Property Revolving Fu      |
| 2480      | SR        | Emergency Medical Svc Restitu  | 3290      | CP        | Law Enforcement Academy Bldg   | 5310      | SR        | Indiana Check-Up Plan Trust        |
| 2490      | SR        | Scholarship Fund               | 3320      | SR        | Domestic Violence              | 5320      | SR        | National Guard Scholarship Ext     |
| 2500      | SR        | Indiana Horse Racing Commissi  | 3330      | SR        | Lifetime Hunting/Fishing Lice  | 5330      | SR        | Insurance Education Scholarshp     |
| 2530      | SR        | State Solid Waste Management   | 3340      | SR        | Financial Institutions         | 5340      | SR        | Grain Buyer and Warehouse Lic      |
| 2540      | SR        | State Drug Free Communities    | 3370      | SR        | State Parks And Memorials      | 5350      | SR        | Board Of Health Fund               |
| 2550      | SR        | Birth Problems Registry        | 3390      | SR        | Library Certification Board    | 5360      | EF        | Wabash Memorial Bridge             |
| 2570      | SR        | Motor Fuel Inspection Program  | 3400      | SR        | Water Resources Development F  | 5410      | SR        | Postsecondary Credit Bearing P     |
| 2580      | SR        | Recycling Promotion Assistanc  | 3410      | SR        | Snowmobile License             | 5430      | SR        | Career College Student Assuran     |
| 2600      | SR        | Alcoholic Bev Enf Officer Trn  | 3420      | SR        | Fish And Wildlife              | 5440      | SR        | Student Assurance Fund             |
| 2610      | SR        | Workers Comp Supplemental Adm  | 3430      | SR        | Forestry Division              | 5450      | SR        | Mortgage Foreclosure Multistat     |
| 2620      | SR        | Entomology & Plant Pathology   | 3440      | SR        | Reservoirs                     | 5460      | SR        | Commission on the Social Statu     |
| 2630      | SR        | Deer Research & Management Fu  | 3450      | SR        | Abandoned Mine Lands           | 5470      | SR        | Public Access Counselor Educat     |
| 2640      | SR        | Waste Tire Management          | 3460      | SR        | Abandoned Vehicles             | 5620      | SR        | Cosmetology and Barber Examine     |
| 2650      | SR        | Charity Gaming Enforcement Fu  | 3480      | SR        | Reclamation Division Fund      | 5660      | SR        | SBOA Trust & Agency Fund           |
| 2660      | SR        | Employment Of Youth Fund       | 3490      | SR        | Embalmers Education            | 5740      | SR        | Breath Test Train and Certific     |
| 2680      | SR        | Voluntary Clean-Up Fund        | 3510      | SR        | Title 4D Oasi Act              | 5770      | SR        | Airport Development Grant Fund     |
| 2700      | SR        | Child Care Fund                | 3530      | SR        | Public Welfare-Medicaid Assis  | 5780      | SR        | Agency Settlement Fund             |
| 2710      | SR        | Lake Enhancement Fund          | 3560      | SR        | Welfare-Work Incentive         | 5790      | SR        | DNA Sample Processing              |
| 2720      | SR        | Coroners Trng & Continuing E   | 3570      | SR        | Welfare-Day Care               | 5910      | SR        | Coal Technology Research           |
| 2760      | SR        | Title V Oper Permit Prgm Trus  | 3580      | SR        | Labor Safety Education         | 5930      | SR        | Statewide Fire and Building Sa     |
| 2770      | SR        | Controlled Substance Excise T  | 3590      | SR        | Motor Vehicle Commission       | 5940      | SR        | Reduced Ignition Propensity St     |
| 2780      | SR        | Indiana Safe Schools Fund      | 3610      | SR        | Public Health Service          | 5950      | SR        | Controlled Substances Data         |
| 2800      | SR        | Department Of Insurance        | 3630      | SR        | Welfare, Child Service         | 5960      | SR        | Youth Tobacco Education and En     |
| 2810      | SR        | Financial Resp Compliance Ver  | 3640      | SR        | Welfare, Cuban Refugees        | 5980      | SR        | 1396r(h)                           |
| 2820      | SR        | Civil War Flags                | 3680      | SR        | Criminal Justice Planning      | 5990      | CP        | State Construction                 |
| 2830      | SR        | Environmental Mngt Permit Ope  | 3720      | SR        | Vocational Rehabilitation      | 6000      | SR        | Special Revenue                    |
| 2850      | SR        | Gaming                         | 3800      | CP        | Construction Post War          | 6010      | SR        | Comp. Employment & Training A      |
| 2860      | SR        | Integrated Public Safety Comm. | 3880      | SR        | Build Indiana Fund             | 6020      | SR        | Patients Compensation Fund         |
| 2870      | SR        | Sports Wagering                | 3890      | SR        | Mental Institutions            | 6030      | PP        | Jennings/Vermillion Co Escrow      |
| 2890      | SR        | DCS Local Office Admin.        | 3910      | CP        | S & S Children Home-Construct  | 6040      | SR        | Standardbred Horse Fund            |



**STATE OF INDIANA**  
**ACFR FUNDS in Numeric Sequence - 2022**

| ACFR Fund | Fund Type | Description                          | ACFR Fund | Fund Type | Description                          | ACFR Fund | Fund Type | Description                            |
|-----------|-----------|--------------------------------------|-----------|-----------|--------------------------------------|-----------|-----------|--|
| 6090      | SR        | Restricted Donations                 | 6810      | SR        | Indiana Retirement Home Guara        | 8093      | SR        | Department Of Health And Human         |
| 6100      | PP        | Escrow Hendricks Cty Ct Trans        | 6820      | SR        | Asbestos Trust Fund                  | 8094      | SR        | Corporation For National And C         |
| 6110      | SR        | Electric Rail Svc 8-3-1.5-20.        | 6830      | SR        | Petroleum Trust Fund                 | 8096      | SR        | Federal SSA Fund                       |
| 6130      | SR        | Hazardous Sub. Emerg. Trust 1        | 6840      | PT        | Public Safety Spec Death Bene        | 8097      | SR        | Department Of Homeland Securit         |
| 6160      | SR        | Commerce Department                  | 6850      | SR        | Upst Excess Liability Fund           | 8300      | SR        | Federal COVID-19                       |
| 6200      | SR        | Student Loan Program Fund            | 6860      | SR        | Lead Trust Fund                      | 8400      | SR        | ARPA - Economic Stimulus Fund          |
| 6210      | SR        | State Motor Vehicle Tech Fund        | 6880      | SR        | Tourism Advertising Revenue Fu       | 9100      | AF        | COIT AND CAGIT                         |
| 6220      | SR        | Natural Heritage Rd 14-4-5.1-        | 6890      | PP        | CONGRESSIONAL TOWNSHIP SCHOOL        | 9101      | AF        | CHILD SUPPORT                          |
| 6230      | SR        | Residual Asbestos Injury Fd          | 6910      | SR        | Education License Plate Fees F       | 9103      | SR        | BUREAU OF MOTOR VEHICLES HOLDI         |
| 6250      | SR        | Road & Street, Primary Highway       | 6920      | SR        | MDCO Fund                            | 9107      | GF        | IEDC Fund (Component Unit)             |
| 6270      | SR        | Fam Viol & Victim Asst 4-23          | 6930      | SR        | Flood Ctrl Revolving Loans           | 9109      | IS        | Fund 7020 Fund Centers                 |
| 6290      | SR        | Ipsrm-Basic Fund                     | 6940      | IS        | St Personnel Internal Service        | 9111      | SR        | IN State Museum & HSC (component unit) |
| 6310      | SR        | Mine Subsidence Insurance Fun        | 6950      | PT        | RETIREE HEALTH BENEFIT TRUST Fund-DC | 9112      | SR        | IN Homeland Security Fund              |
| 6320      | SR        | Emergency Planning                   | 6960      | SR        | Veterans' Affairs Trust Fund         | 9113      | AF        | Family and Children Trust Fund         |
| 6330      | SR        | Tobacco Master Settlement Agree      | 6990      | PP        | Private Purpose Trust                | 9114      | SR        | Hoosier Lottery (exclude)              |
| 6340      | SR        | Conservation Officers Trainin        | 7190      | SR        | Veteran's Home Comfort and Wel       | 9115      | AF        | Marion Co Suppl Auto Rental Excise Tax |
| 6350      | CP        | Interstate Bridge                    | 7200      | SR        | Pokagon Band Tribal-State Comp       | 9116      | AF        | Other Agency Funds                     |
| 6400      | PP        | Property Custody                     | 7270      | CF        | Coronavirus Local Fiscal Recov       | 9117      | IS        | Cons & Excise Police Health Ins Fund   |
| 6420      | PP        | Abandoned Property                   | 7610      | SR        | Next Level Connections               | 9118      | CF        | Opioid Settlement - Local Distribution |
| 6440      | SR        | TITLE INS ENFORCEMENT FUND           | 7640      | SR        | Lottery Surplus                      | 9120      | GF        | IDDC Fund (Component Unit)             |
| 6460      | SR        | State Disaster Relief                | 8000      | SR        | 2009 ARRA FUND                       | 9261      | SR        | IFA ARRA Funds (exclude)               |
| 6470      | SR        | Professional Standards Fund          | 8010      | SR        | Department Of Agriculture            | 9262      | SR        | Ports Commission                       |
| 6480      | SR        | Federal Revenue Sharing Fund         | 8011      | SR        | Department Of Commerce               | 9263      | SR        | IHCDA ARRA Funds (exclude)             |
| 6510      | PT        | Retirement, Teachers                 | 8012      | SR        | Department Of Defense                | 9878      | SR        | State Fair Investments                 |
| 6520      | PT        | Retirement, Public Employees         | 8014      | SR        | Department Of Housing And Urba       |           |           |  |
| 6550      | PT        | Retirement, Judges                   | 8015      | SR        | Department Of The Interior           |           |           |  |
| 6560      | PT        | Retirement, Excise Pol & Conse       | 8016      | SR        | Department Of Justice                |           |           |  |
| 6580      | PT        | Firefighters Pen/Disability          | 8017      | SR        | Department Of Labor                  |           |           |  |
| 6590      | PT        | Pension Relief Fund                  | 8020      | SR        | Department Of Transportation         |           |           |  |
| 6600      | PT        | State Police Retirement Pensi        | 8021      | SR        | Department Of Treasury               |           |           |  |
| 6605      | PT        | RETIREE HEALTH BENEFIT TRUST Fund-DB | 8030      | SR        | Federal Equal Employment Oppor       |           |           |  |
| 6610      | SR        | Commuter Rail Service Fund           | 8045      | SR        | National Endowment For The Art       |           |           |  |
| 6620      | PF        | Purdue Trust, Principal              | 8059      | SR        | Small Business Administration        |           |           |  |
| 6660      | SR        | Common School, Principal             | 8064      | SR        | Department Of Veterans Affairs       |           |           |  |
| 6670      | PF        | Indiana Univ Endowment, Prin         | 8066      | SR        | Environmental Protection Agenc       |           |           |  |
| 6680      | AF        | Common School Withholding            | 8081      | SR        | Department Of Energy                 |           |           |  |
| 6750      | SR        | Employment Security Special          | 8084      | SR        | Department Of Education              |           |           |  |
| 6760      | EF        | Unemployment Compensation Fund       | 8089      | SR        | National Archives & Recs Admin       |           |           |  |
| 6800      | SR        | Construction, Veterans Memoria       | 8090      | SR        | US Election Assistance Commiss       |           |           |  |