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:

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
U.S. Department of Health and Human Services

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 Generation Trust Fund - This fund is used to hold title to proceeds transferred to the trust under IC 8-15.5-11. The interest is appropriated every five years beginning March 15, 2011 and is to be used exclusively for the provision of highways, roads, and bridges for the benefit of the people of Indiana and the users of those facilities.

State of Indiana
Balance Sheet
Non-Major Governmental Funds
June 30, 2015
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
ASSETS				
Cash, cash equivalents and investments-unrestricted	$ 2,487,962	$ 44,313	$ 611,521	**$ 3,143,796**
Receivables:				
Taxes (net of allowance for uncollectible accounts)	144,394	1,789	-	**146,183**
Accounts	53,783	91	-	**53,874**
Grants	277,314	-	-	**277,314**
Interest	45	-	2	**47**
Interfund loans	8,000	-	-	**8,000**
Due from component unit	13,143	-	-	**13,143**
Prepaid expenditures	453	43	-	**496**
Loans	399,633	-	-	**399,633**
Other	1	-	1	**2**
Total assets	3,384,728	46,236	611,524	**4,042,488**
Total assets and deferred outflow of resources	**$ 3,384,728**	**$ 46,236**	**$ 611,524**	**$ 4,042,488**
LIABILITIES				
Accounts payable	$ 559,581	$ 910	$ 1,000	**$ 561,491**
Salaries and benefits payable	51,951	-	-	**51,951**
Interfund loans	220,776	709	-	**221,485**
Interfunds services used	4,231	-	-	**4,231**
Intergovernmental payable	135,915	-	-	**135,915**
Tax refunds payable	6,305	-	-	**6,305**
Accrued liability for compensated absences-current	3,989	-	-	**3,989**
Other payables	49	-	1	**50**
Total liabilities	982,797	1,619	1,001	**985,417**
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	26,094	-	-	**26,094**
Total deferred inflow of resources	26,094	-	-	**26,094**
FUND BALANCE				
Nonspendable:	453	43	519,036	**519,532**
Restricted:	-	-	-	**-**
Committed:	994,145	-	91,487	**1,085,632**
Assigned:	1,708,485	45,283	-	**1,753,768**
Unassigned:	(327,246)	(709)	-	**(327,955)**
Total fund balance	2,375,837	44,617	610,523	**3,030,977**
Total liabilities, deferred inflow of resources, and fund balance	**$ 3,384,728**	**$ 46,236**	**$ 611,524**	**$ 4,042,488**

State of Indiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
Revenues:				
Taxes:				
Income	$ 216	$ -	$ -	**$ 216**
Sales	83,591	-	-	**83,591**
Fuels	793,312	-	-	**793,312**
Gaming	585,644	-	-	**585,644**
Alcohol and tobacco	151,716	19,235	-	**170,951**
Insurance	4,835	-	-	**4,835**
Financial Institutions	125,754	-	-	**125,754**
Other	17,168	-	-	**17,168**
Total taxes	1,762,236	19,235	-	**1,781,471**
Current service charges	1,275,312	2,637	-	**1,277,949**
Investment income	1,058	-	18,880	**19,938**
Sales/rents	21,710	-	-	**21,710**
Grants	5,331,683	733	-	**5,332,416**
Other	84,182	-	-	**84,182**
Total revenues	8,476,181	22,605	18,880	**8,517,666**
Expenditures:				
Current:				
General government	352,155	-	3	**352,158**
Public safety	499,866	-	-	**499,866**
Health	395,102	-	-	**395,102**
Welfare	3,058,587	-	-	**3,058,587**
Conservation, culture and development	458,618	-	1,000	**459,618**
Education	1,347,484	-	-	**1,347,484**
Transportation	2,583,912	-	100	**2,584,012**
Debt service:				
Capital lease principal	52,607	-	-	**52,607**
Capital lease interest	43,966	-	-	**43,966**
Capital outlay	-	26,252	-	**26,252**
Total expenditures	8,792,297	26,252	1,103	**8,819,652**
Excess (deficiency) of revenues over (under) expenditures	(316,116)	(3,647)	17,777	**(301,986)**
Other financing sources (uses):				
Transfers in	2,267,143	475	-	**2,267,618**
Transfers (out)	(2,265,952)	-	-	**(2,265,952)**
Proceeds from capital lease	3,852	-	-	**3,852**
Total other financing sources (uses)	5,043	475	-	**5,518**
Net change in fund balances	(311,073)	(3,172)	17,777	**(296,468)**
Fund Balance July 1, as restated	2,686,910	47,789	592,746	**3,327,445**
Fund Balance June 30	**$ 2,375,837**	**$ 44,617**	**$ 610,523**	**$ 3,030,977**

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
ASSETS				
Cash, cash equivalents and investments-unrestricted	$ 3,932	$ 66,267	$ 14,199	$ 6,864
Receivables:				
Taxes (net of allowance for uncollectible accounts)	10,395	16,000	-	-
Accounts	-	6,397	5,542	-
Grants	-	-	-	-
Interest	-	-	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	13,143
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	14,327	96,664	19,741	20,007
Total assets and deferred outflow of resources	**$ 14,327**	**$ 96,664**	**$ 19,741**	**$ 20,007**
LIABILITIES				
Accounts payable	$ 9	$ 79	$ 2,006	$ 278
Salaries and benefits payable	159	-	2,044	11
Interfund loans	-	-	-	-
Interfunds services used	33	82	91	-
Intergovernmental payable	29	33,289	-	-
Tax refunds payable	-	2,310	-	-
Accrued liability for compensated absences-current	10	-	156	2
Other payables	-	-	-	-
Total liabilities	240	35,760	4,297	291
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	6,387	-	-
Total deferred inflow of resources	-	6,387	-	-
FUND BALANCE				
Nonspendable:	-	-	-	-
Committed:	9,808	-	-	-
Assigned:	4,279	54,517	15,444	19,716
Unassigned:	-	-	-	-
Total fund balance	14,087	54,517	15,444	19,716
Total liabilities, deferred inflow of resources, and fund balance	**$ 14,327**	**$ 96,664**	**$ 19,741**	**$ 20,007**

STATE HIGHWAY FUND	INDIANA CHECK-UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
$ 387,700	$ 275,810	$ 296,768	$ 106,466	$ 15,944
2,704	20,935	3,192	-	7,030
18,540	-	4,034	10,883	335
39	-	1,566	-	-
-	-	9	8	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
13,462	-	255	-	-
-	-	-	-	-
422,445	296,745	305,824	117,357	23,309
$ 422,445	**$ 296,745**	**$ 305,824**	**$ 117,357**	**$ 23,309**
$ 32,505	$ 1,798	$ 73,825	$ 20,261	$ -
13,295	-	1,304	45	-
8,000	-	-	-	-
643	-	94	10	-
-	-	-	-	7,004
-	-	447	-	4
1,014	-	82	3	-
19	-	4	-	-
55,476	1,798	75,756	20,319	7,008
361	10,117	3,091	-	2,508
361	10,117	3,091	-	2,508
-	-	-	-	-
-	284,504	10,546	-	-
366,608	326	216,431	97,038	13,793
-	-	-	-	-
366,608	284,830	226,977	97,038	13,793
$ 422,445	**$ 296,745**	**$ 305,824**	**$ 117,357**	**$ 23,309**

continued on next page

State of Indiana
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2015
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
ASSETS				
Cash, cash equivalents and investments-unrestricted	$ 69,037	$ 186,780	$ 23,238	$ -
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	-	-	-
Accounts	-	-	-	149
Grants	-	-	9,608	5,400
Interest	-	7	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	384,221	-	-
Other	-	1	-	-
Total assets	69,037	571,009	32,846	5,549
Total assets and deferred outflow of resources	**$ 69,037**	**$ 571,009**	**$ 32,846**	**$ 5,549**
LIABILITIES				
Accounts payable	$ 2,818	$ -	$ 6,484	$ 3,652
Salaries and benefits payable	30	-	394	3,706
Interfund loans	-	-	-	4,404
Interfunds services used	11	-	22	624
Intergovernmental payable	-	-	14,477	-
Tax refunds payable	-	-	-	-
Accrued liability for compensated absences-current	1	-	27	274
Other payables	-	1	-	-
Total liabilities	2,860	1	21,404	12,660
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	-	-	-	-
Total deferred inflow of resources	-	-	-	-
FUND BALANCE				
Nonspendable:	-	-	-	-
Committed:	-	571,008	-	-
Assigned:	66,177	-	11,442	-
Unassigned:	-	-	-	(7,111)
Total fund balance	66,177	571,008	11,442	(7,111)
Total liabilities, deferred inflow of resources, and fund balance	**$ 69,037**	**$ 571,009**	**$ 32,846**	**$ 5,549**

US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	US DEPARTMENT OF HEALTH & HUMAN SERVICES	OTHER NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL
$ 124,266	$ 39,270	$ -	$ 871,421	**$ 2,487,962**
-	-	-	84,138	**144,394**
-	-	-	7,903	**53,783**
152,339	27,521	41,657	39,184	**277,314**
-	-	-	21	**45**
-	-	-	-	**8,000**
-	-	-	-	**13,143**
451	-	-	2	**453**
-	-	-	1,695	**399,633**
-	-	-	-	**1**
277,056	66,791	41,657	1,004,364	**3,384,728**
$ 277,056	**$ 66,791**	**$ 41,657**	**$ 1,004,364**	**$ 3,384,728**
$ 231,309	$ 17,718	$ 102,501	$ 64,338	**$ 559,581**
137	2,599	15,112	13,115	**51,951**
-	-	208,372	-	**220,776**
10	112	1,552	947	**4,231**
-	79,268	-	1,848	**135,915**
-	-	-	3,544	**6,305**
6	220	1,129	1,065	**3,989**
20	-	-	5	**49**
231,482	99,917	328,666	84,862	**982,797**
-	-	-	3,630	**26,094**
-	-	-	3,630	**26,094**
451	-	-	2	**453**
-	-	-	118,279	**994,145**
45,123	-	-	797,591	**1,708,485**
-	(33,126)	(287,009)	-	**(327,246)**
45,574	(33,126)	(287,009)	915,872	**2,375,837**
$ 277,056	**$ 66,791**	**$ 41,657**	**$ 1,004,364**	**$ 3,384,728**

State of Indiana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND
Revenues:				
Taxes:				
Income	$ -	$ -	$ -	$ -
Sales	-	72,553	-	-
Fuels	-	407,579	-	-
Gaming	562,473	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	562,473	480,132	-	-
Current service charges	1,420	270,920	96,526	166,870
Investment income	-	-	-	-
Sales/rents	-	150	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	563,893	751,202	96,526	166,870
Expenditures:				
Current:				
General government	117,280	-	-	-
Public safety	-	50	79,039	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	605
Education	-	3	-	2,949
Transportation	-	385,490	-	1,293
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	117,280	385,543	79,039	4,847
Excess (deficiency) of revenues over (under) expenditures	446,613	365,659	17,487	162,023
Other financing sources (uses):				
Transfers in	601	33,874	-	67,541
Transfers (out)	(446,828)	(402,839)	(8,500)	(245,088)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	(446,227)	(368,965)	(8,500)	(177,547)
Net change in fund balances	386	(3,306)	8,987	(15,524)
Fund Balance July 1, as restated	13,701	57,823	6,457	35,240
Fund Balance June 30	**$ 14,087**	**$ 54,517**	**$ 15,444**	**$ 19,716**

STATE HIGHWAY FUND	INDIANA CHECK-UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
$ -	$ -	$ -	$ -	$ -
-	-	2,105	-	-
30,259	-	39	-	196,710
-	-	287	-	-
-	116,238	-	-	-
-	-	-	-	-
-	-	125,754	-	-
-	-	13,436	-	-
30,259	116,238	141,621	-	196,710
23,328	-	121,835	124,871	17,710
175	-	138	107	-
2,273	-	6,753	-	-
1,248	-	14,055	-	-
70,408	-	4,582	-	-
127,691	116,238	288,984	124,978	214,420
-	-	91,755	-	-
-	-	32,256	123,569	-
-	84,202	1,511	-	-
-	-	2,593	-	-
-	-	16,770	-	-
-	-	8,365	-	-
448,837	-	2,674	-	76,055
52,567	-	26	-	-
43,964	-	1	-	-
545,368	84,202	155,951	123,569	76,055
(417,677)	32,036	133,033	1,409	138,365
716,639	-	32,354	-	-
(369,683)	(101,828)	(147,479)	(6)	(129,758)
3,800	-	-	-	-
350,756	(101,828)	(115,125)	(6)	(129,758)
(66,921)	(69,792)	17,908	1,403	8,607
433,529	354,622	209,069	95,635	5,186
$ 366,608	**$ 284,830**	**$ 226,977**	**$ 97,038**	**$ 13,793**

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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, 2015
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
Revenues:				
Taxes:				
Income	$ -	$ -	$ -	$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	127,340	3,149	-	5,563
Investment income	67	43	-	-
Sales/rents	-	-	-	-
Grants	-	-	1,863,241	139,084
Other	3	-	10	10
Total revenues	127,410	3,192	1,863,251	144,657
Expenditures:				
Current:				
General government	-	37	2,735	-
Public safety	-	-	3,844	5,054
Health	35,079	-	139,150	-
Welfare	-	-	1,373,467	2,111
Conservation, culture and development	-	-	2,376	138,973
Education	-	-	398,558	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	35,079	37	1,920,130	146,138
Excess (deficiency) of revenues over expenditures	92,331	3,155	(56,879)	(1,481)
Other financing sources (uses):				
Transfers in	-	-	60,456	2,826
Transfers (out)	(92,403)	-	(807)	(1,271)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	(92,403)	-	59,649	1,555
Net change in fund balances	(72)	3,155	2,770	74
Fund Balance July 1, as restated	66,249	567,853	8,672	(7,185)
Fund Balance June 30	**$ 66,177**	**$ 571,008**	**$ 11,442**	**$ (7,111)**

US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	US DEPARTMENT OF HEALTH & HUMAN SERVICES	OTHER NON-MAJOR SPECIAL REVENUE FUNDS	Total
$ -	$ -	$ -	$ 216	**$ 216**
-	-	-	8,933	**83,591**
-	-	-	158,725	**793,312**
-	-	-	22,884	**585,644**
-	-	-	35,478	**151,716**
-	-	-	4,835	**4,835**
-	-	-	-	**125,754**
-	-	-	3,732	**17,168**
-	-	-	234,803	**1,762,236**
-	1	1,058	314,721	**1,275,312**
-	-	-	528	**1,058**
564	-	-	11,970	**21,710**
1,148,260	705,670	1,166,746	293,379	**5,331,683**
866	13	9	8,281	**84,182**
1,149,690	705,684	1,167,813	863,682	**8,476,181**
770	608	17,134	121,836	**352,155**
18,870	1,358	6,251	229,575	**499,866**
324	-	126,296	8,540	**395,102**
-	84,695	1,466,966	128,755	**3,058,587**
1,337	32,446	1,082	265,029	**458,618**
-	641,644	4,237	291,728	**1,347,484**
1,487,154	-	-	182,409	**2,583,912**
-	-	14	-	**52,607**
-	-	1	-	**43,966**
1,508,455	760,751	1,621,981	1,227,872	**8,792,297**
(358,765)	(55,067)	(454,168)	(364,190)	**(316,116)**
296,922	36,741	382,937	636,252	**2,267,143**
(17,008)	(1,394)	(60,003)	(241,057)	**(2,265,952)**
-	-	52	-	**3,852**
279,914	35,347	322,986	395,195	**5,043**
(78,851)	(19,720)	(131,182)	31,005	**(311,073)**
124,425	(13,406)	(155,827)	884,867	**2,686,910**
$ 45,574	**$ (33,126)**	**$ (287,009)**	**$ 915,872**	**$ 2,375,837**

State of Indiana
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2015
(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	$ 1,898	$ 31,945	$ 10,470	**$ 44,313**
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,789	-	**1,789**
Accounts	91	-	-	**91**
Prepaid expenditures	-	43	-	**43**
Total assets	1,989	33,777	10,470	**46,236**
Total assets and deferred outflow of resources	**$ 1,989**	**$ 33,777**	**$ 10,470**	**$ 46,236**
LIABILITIES				
Accounts payable	$ 97	$ 712	$ 101	**$ 910**
Interfund loans	-	-	709	**709**
Total liabilities	97	712	810	**1,619**
FUND BALANCE				
Nonspendable:	-	43	-	**43**
Assigned:	1,892	33,022	10,369	**45,283**
Unassigned:	-	-	(709)	**(709)**
Total fund balance	1,892	33,065	9,660	**44,617**
Total liabilities, deferred inflow of resources, and fund balance	**$ 1,989**	**$ 33,777**	**$ 10,470**	**$ 46,236**

State of Indiana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Capital Projects Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	State Police Building Commission	Post War Construction	Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes:				
Alcohol and tobacco	$ -	$ 19,235	$ -	**$ 19,235**
Total taxes	-	19,235	-	**19,235**
Current service charges	1,902	-	735	**2,637**
Grants	-	-	733	**733**
Total revenues	1,902	19,235	1,468	**22,605**
Expenditures:				
Capital outlay	4,345	20,210	1,697	**26,252**
Total expenditures	4,345	20,210	1,697	**26,252**
Excess (deficiency) of revenues over (under) expenditures	(2,443)	(975)	(229)	**(3,647)**
Other financing sources (uses):				
Transfers in	-	-	475	**475**
Total other financing sources (uses)	-	-	475	**475**
Net change in fund balances	(2,443)	(975)	246	**(3,172)**
Fund Balance July 1, as restated	4,335	34,040	9,414	**47,789**
Fund Balance June 30	**$ 1,892**	**$ 33,065**	**$ 9,660**	**$ 44,617**

State of Indiana
Combining Balance Sheet
Non-Major Permanent Funds
June 30, 2015
(amounts expressed in thousands)

	Next Generation Trust Fund	Other Non-Major Permanent Funds	Total
ASSETS			
Cash, cash equivalents and investments-unrestricted	$ 590,287	$ 21,234	**$ 611,521**
Receivables:			
Interest	1	1	**2**
Other	1	-	**1**
Total assets	590,289	21,235	**611,524**
Total assets and deferred outflow of resources	**$ 590,289**	**$ 21,235**	**$ 611,524**
LIABILITIES			
Accounts payable	$ -	$ 1,000	**$ 1,000**
Other payables	$ 1	$ -	**$ 1**
Total liabilities	1	1,000	**1,001**
FUND BALANCE			
Nonspendable:	500,000	19,036	**519,036**
Committed:	90,288	1,199	**91,487**
Total fund balance	590,288	20,235	**610,523**
Total liabilities, deferred inflow of resources, and fund balance	**$ 590,289**	**$ 21,235**	**$ 611,524**

State of Indiana
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Permanent Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Next Generation Trust Fund	Other Non-Major Permanent Funds	Total
Revenues:			
Investment income	$ 18,817	$ 63	**$ 18,880**
Total revenues	18,817	63	**18,880**
Expenditures:			
Current:			
General government	-	3	**3**
Conservation, culture and development	-	1,000	**1,000**
Transportation	100	-	**100**
Total expenditures	100	1,003	**1,103**
Excess (deficiency) of revenues over (under) expenditures	18,717	(940)	**17,777**
Net change in fund balances	18,717	(940)	**17,777**
Fund Balance July 1, as restated	571,571	21,175	**592,746**
Fund Balance June 30	**$ 590,288**	**$ 20,235**	**$ 610,523**

State of Indiana
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	State Gaming Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	$ -	$ -	$ -	$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	596,161	596,161	562,966	(33,195)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	596,161	596,161	562,966	(33,195)
Current service charges	1,446	1,446	1,420	(26)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	4	4	-	(4)
Other	-	-	-	-
Total revenues	597,611	597,611	564,386	(33,225)
Expenditures:				
Current:				
General government	2,823	600,977	117,309	483,668
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Capital lease principal	-	-	-	-
Capital lease interest	-	-	-	-
Total expenditures	2,823	600,977	117,309	483,668
Excess of revenues over (under) expenditure	594,788	(3,366)	447,077	(450,443)
Other financing sources (uses):				
Total other financing sources (uses)	(446,227)	(446,227)	(446,227)	-
Net change in fund balances	$ 148,561	$ (449,593)	850	$ 450,443
Fund balances July 1, as restated			3,077	
Fund balances June 30			**$ 3,927**	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
70,058	70,058	72,693	2,635	-	-	-	-
389,752	389,752	406,940	17,188	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
459,810	459,810	479,633	19,823	-	-	-	-
260,032	260,032	271,962	11,930	87,515	87,515	95,226	7,711
-	-	-	-	-	-	-	-
348	348	150	(198)	-	-	-	-
-	-	-	-	14	14	-	(14)
-	-	-	-	-	-	-	-
720,190	720,190	751,745	31,555	87,529	87,529	95,226	7,697
-	-	-	-	-	-	-	-
1	11	10	1	117,834	86,585	78,963	7,622
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4	3	1	-	-	-	-
267,443	792,122	387,994	404,128	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
267,444	792,137	388,007	404,130	117,834	86,585	78,963	7,622
452,746	(71,947)	363,738	(435,685)	(30,305)	944	16,263	(15,319)
(368,965)	(368,965)	(368,965)	-	(8,500)	(8,500)	(8,500)	-
$ 83,781	$ (440,912)	(5,227)	$ 435,685	$ (38,805)	$ (7,556)	7,763	$ 15,319
		79,424				5,301	
		$ 74,197				**$ 13,064**	

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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, 2015
(amounts expressed in thousands)

	Build Indiana Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	$ -	$ -	$ -	$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	166,324	166,324	182,459	16,135
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	166,324	166,324	182,459	16,135
Expenditures:				
Current:				
General government	7,027	246,221	-	246,221
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	605	605	-
Education	6,146	3,488	3,148	340
Transportation	2,054	2,719	1,291	1,428
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	15,227	253,033	5,044	247,989
Excess of revenues over (under) expenditures	151,097	(86,709)	177,415	(264,124)
Other financing sources (uses):				
Total other financing sources (uses)	(177,547)	(177,547)	(177,547)	-
Net change in fund balances	$ (26,450)	$ (264,256)	(132)	$ 264,124
Fund balances July 1, as restated			6,946	
Fund balances June 30			**$ 6,814**	

State Highway Fund				Indiana Check-Up Plan			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
29,356	29,356	30,198	842	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	118,693	118,693	116,795	(1,898)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29,356	29,356	30,198	842	118,693	118,693	116,795	(1,898)
26,400	26,400	23,144	(3,256)	-	-	-	-
311	311	175	(136)	-	-	-	-
1,720	1,720	2,273	553	-	-	-	-
634	634	1,282	648	-	-	-	-
63,636	63,636	70,293	6,657	-	-	-	-
122,057	122,057	127,365	5,308	118,693	118,693	116,795	(1,898)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	109	243,134	85,614	157,520
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
838,208	847,474	447,487	399,987	-	-	-	-
-	-	52,567	(52,567)	-	-	-	-
-	-	43,964	(43,964)	-	-	-	-
838,208	847,474	544,018	303,456	109	243,134	85,614	157,520
(716,151)	(725,417)	(416,653)	(308,764)	118,584	(124,441)	31,181	(155,622)
346,956	346,956	346,956	-	(101,828)	(101,828)	(101,828)	-
$ (369,195)	$ (378,461)	(69,697)	$ 308,764	$ 16,756	$ (226,269)	(70,647)	$ 155,622
		453,297				344,687	
		$ 383,600				**$ 274,040**	

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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, 2015
(amounts expressed in thousands)

	Fund 6000 Programs			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	$ -	$ -	$ -	$ -
Sales	2,031	2,031	2,111	80
Fuels	57	57	-	(57)
Gaming	371	371	307	(64)
Unemployment	38	38	-	(38)
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	102,392	102,392	125,795	23,403
Other	13,288	13,288	13,795	507
Total taxes	118,177	118,177	142,008	23,831
Current service charges	93,349	93,349	122,230	28,881
Investment income	84	84	130	46
Sales/rents	7,197	7,197	7,133	(64)
Grants	13,110	13,110	14,725	1,615
Other	7,400	7,400	6,526	(874)
Total revenues	239,317	239,317	292,752	53,435
Expenditures:				
Current:				
General government	4,220	263,672	91,359	172,313
Public safety	8,327	79,705	32,544	47,161
Health	1,311	3,559	1,083	2,476
Welfare	283	15,948	2,548	13,400
Conservation, culture and development	6,580	38,374	16,399	21,975
Education	376	14,358	8,419	5,939
Transportation	1,942	5,763	2,674	3,089
Debt service:				
Principal	-	-	26	(26)
Interest, finance fees	-	-	1	(1)
Total expenditures	23,039	421,379	155,053	266,326
Excess of revenues over (under) expenditures	216,278	(182,062)	137,699	(319,761)
Other financing sources (uses):				
Total other financing sources (uses)	(115,125)	(115,125)	(115,125)	-
Net change in fund balances	$ 101,153	$ (297,187)	22,574	$ 319,761
Fund balances July 1, as restated			203,895	
Fund balances June 30			**$ 226,469**	

Patients Compensation Fund				Road and Street, Primary Highway			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	197,854	197,854	197,592	(262)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	197,854	197,854	197,592	(262)
128,591	128,591	115,462	(13,129)	17,645	17,645	17,729	84
133	133	110	(23)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
128,724	128,724	115,572	(13,152)	215,499	215,499	215,321	(178)
-	-	-	-	-	-	-	-
1,810	259,916	150,607	109,309	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	298,168	76,233	221,935
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,810	259,916	150,607	109,309	-	298,168	76,233	221,935
126,914	(131,192)	(35,035)	(96,157)	215,499	(82,669)	139,088	(221,757)
(6)	(6)	(6)	-	(129,758)	(129,758)	(129,758)	-
$ 126,908	$ (131,198)	(35,041)	$ 96,157	$ 85,741	$ (212,427)	9,330	$ 221,757
		141,505				6,615	
		$ 106,464				**$ 15,945**	

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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, 2015
(amounts expressed in thousands)

	Tobacco Settlement Fund			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	$ -	$ -	$ -	$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	70,387	70,387	152,143	81,756
Investment income	16	16	67	51
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	3	3
Total revenues	70,403	70,403	152,213	81,810
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	138,522	47,636	36,086	11,550
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	138,522	47,636	36,086	11,550
Excess of revenues over (under) expenditures	(68,119)	22,767	116,127	(93,360)
Other financing sources (uses):				
Total other financing sources (uses)	(92,403)	(92,403)	(92,403)	-
Net change in fund balances	$ (160,522)	$ (69,636)	23,724	$ 93,360
Fund balances July 1, as restated			44,763	
Fund balances June 30			**$ 68,487**	

Common School Fund				U.S. Department of Agriculture			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,732	4,732	3,149	(1,583)	372	372	-	(372)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	524,958	524,958	1,859,824	1,334,866
148	148	-	(148)	-	-	10	10
4,880	4,880	3,149	(1,731)	525,330	525,330	1,859,834	1,334,504
-	3,661	-	3,661	575	10,208	2,748	7,460
-	-	-	-	1	7,408	3,822	3,586
-	-	-	-	21,716	205,652	139,360	66,292
-	-	-	-	3,582	1,919,862	1,372,750	547,112
-	-	-	-	2,546	9,698	2,373	7,325
-	-	-	-	3,181	472,479	401,196	71,283
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,661	-	3,661	31,601	2,625,307	1,922,249	703,058
4,880	1,219	3,149	(1,930)	493,729	(2,099,977)	(62,415)	(2,037,562)
-	-	-	-	59,649	59,649	59,649	-
$ 4,880	$ 1,219	3,149	$ 1,930	$ 553,378	$ (2,040,328)	(2,766)	$ 2,037,562
		567,853				22,924	
		$ 571,002				**$ 20,158**	

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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, 2015
(amounts expressed in thousands)

	U.S. Department of Labor			
	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	690	690	5,563	4,873
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	134,842	134,842	139,797	4,955
Other	-	-	10	10
Total revenues	135,532	135,532	145,370	9,838
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	106	9,301	5,078	4,223
Health	-	-	-	-
Welfare	291	6,158	2,189	3,969
Conservation, culture and development	43,914	309,985	137,369	172,616
Education	-	525	-	525
Transportation	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	44,311	325,969	144,636	181,333
Excess of revenues over (under) expenditures	91,221	(190,437)	734	(191,171)
Other financing sources (uses):				
Total other financing sources (uses)	1,555	1,555	1,555	-
Net change in fund balances	$ 92,776	$ (188,882)	2,289	$ 191,171
Fund balances July 1, as restated			(7,554)	
Fund balances June 30			**$ (5,265)**	

U.S. Department of Transportation				U.S. Department of Education			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3	3	1	(2)
-	-	-	-	-	-	-	-
-	-	564	564	-	-	-	-
1,010,992	1,010,992	1,216,084	205,092	744,625	744,625	707,199	(37,426)
1,093	1,093	866	(227)	-	-	13	13
1,012,085	1,012,085	1,217,514	205,429	744,628	744,628	707,213	(37,415)
1,018	4,521	760	3,761	-	920	607	313
4,879	43,213	18,333	24,880	427	2,901	1,628	1,273
174	710	282	428	-	-	-	-
-	13	-	13	5,296	245,367	83,653	161,714
2,853	4,264	1,915	2,349	8,210	58,200	30,573	27,627
-	-	-	-	27,628	845,479	639,403	206,076
1,138,721	3,474,305	1,426,042	2,048,263	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,147,645	3,527,026	1,447,332	2,079,694	41,561	1,152,867	755,864	397,003
(135,560)	(2,514,941)	(229,818)	(2,285,123)	703,067	(408,239)	(48,651)	(359,588)
279,914	279,914	279,914	-	35,347	35,347	35,347	-
$ 144,354	$ (2,235,027)	50,096	$ 2,285,123	$ 738,414	$ (372,892)	(13,304)	$ 359,588
		49,140				49,019	
		$ 99,236				**$ 35,715**	

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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, 2015
(amounts expressed in thousands)

	U.S. Department of Health and Human Services			
	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	723	723	1,058	335
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,126,950	1,126,950	1,202,104	75,154
Other	-	-	9	9
Total revenues	1,127,673	1,127,673	1,203,171	75,498
Expenditures:				
Current:				
General government	1,683	29,840	17,070	12,770
Public safety	2,705	16,441	6,383	10,058
Health	46,044	263,330	128,437	134,893
Welfare	354,599	2,256,136	1,445,454	810,682
Conservation, culture and development	403	1,000	932	68
Education	-	4,671	4,236	435
Transportation	-	-	-	-
Debt service:				
Principal	-	-	14	(14)
Interest, finance fees	-	-	1	(1)
Total expenditures	405,434	2,571,418	1,602,527	968,891
Excess of revenues over (under) expenditures	722,239	(1,443,745)	(399,356)	(1,044,389)
Other financing sources (uses):				
Total other financing sources (uses)	322,934	322,934	322,934	-
Net change in fund balances	$ 1,045,173	$ (1,120,811)	(76,422)	$ 1,044,389
Fund balances July 1, as restated			(143,475)	
Fund balances June 30			**$ (219,897)**	

State of Indiana
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to Final Budget
	Original	Final		
Revenues:				
Taxes:				
Income	$ -	$ -	$ 216	$ 216
Sales	8,540	8,540	8,956	416
Fuels	156,003	156,003	158,330	2,327
Gaming	24,474	24,474	22,882	(1,592)
Unemployment	876	876	-	(876)
Alcohol and tobacco	36,145	36,145	35,533	(612)
Insurance	4,588	4,588	4,835	247
Financial institutions	-	-	-	-
Other	3,711	3,711	-	(3,711)
Total taxes	234,337	234,337	230,752	(3,585)
Current service charges	281,428	281,428	318,780	37,352
Investment income	395	395	489	94
Sales/rents	11,536	11,536	5,776	(5,760)
Grants	411,742	411,742	300,258	(111,484)
Other	826	826	8,107	7,281
Total revenues	940,264	940,264	864,162	(76,102)
Expenditures:				
Current:				
General government	92,020	575,863	126,881	448,982
Public safety	200,409	588,947	236,714	352,233
Health	11,764	13,294	8,311	4,983
Welfare	62,142	1,153,084	130,088	1,022,996
Conservation, culture and development	212,870	612,157	266,400	345,757
Education	4,588	358,444	286,070	72,374
Transportation	173,938	248,530	184,153	64,377
Debt service:				
Principal	-	-	-	-
Interest, finance fees	-	-	-	-
Total expenditures	757,731	3,550,319	1,238,617	2,311,702
Excess of revenues over (under) expenditu	182,533	(2,610,055)	(374,455)	(2,235,600)
Other financing sources (uses):				
Total other financing sources (uses)	395,195	395,195	395,195	-
Net change in fund balances	$ 577,728	$ (2,214,860)	20,740	$ 2,235,600
Fund balances July 1, as restated			821,267	
Fund balances June 30			**$ 842,007**	

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)	$ (134,057)
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)	(141,020)
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(34,660)
Funds not subject to legally adopted budget	(1,336)
Net change in fund balances (GAAP basis)	**$ (311,073)**

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.

Wabash Memorial Bridge – This fund accounts for the operations of the Wabash River Toll Bridge. This bridge is a vital link for motorists traveling between White County, Illinois, and Posey County, Indiana.

State of Indiana
Combining Statement of Fund Net Position
Non-Major Enterprise Funds
June 30, 2015
(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Assets				
Current assets:				
Cash, cash equivalents and investments - unrestricted	$ 66,080	$ 7,749	$ 392	**$ 74,221**
Receivables:				
Accounts	141	243	-	**384**
Interest	405	-	-	**405**
Inventory	-	628	-	**628**
Prepaid expenses	-	82	-	**82**
Other assets	151	-	-	**151**
Total current assets	66,777	8,702	392	**75,871**
Noncurrent assets:				
Capital assets:				
Capital assets being depreciated/amortized	-	575	-	**575**
less accumulated depreciation/amortization	-	(437)	-	**(437)**
Total capital assets, net of depreciation/amortization	-	138	-	**138**
Total noncurrent assets	-	138	-	**138**
Total assets	**66,777**	**8,840**	**392**	**76,009**
Liabilities				
Current liabilities:				
Accounts payable	-	661	-	**661**
Claims payable	3,199	-	-	**3,199**
Salaries and benefits payable	-	401	-	**401**
Accrued liability for compensated absences	-	193	-	**193**
Unearned revenue	661	3,531	-	**4,192**
Other liabilities	14	298	-	**312**
Total current liabilities	3,874	5,084	-	**8,958**
Noncurrent liabilities:				
Accrued liability for compensated absences	-	359	-	**359**
Claims payable	23,605	-	-	**23,605**
Total noncurrent liabilites	23,605	359	-	**23,964**
Total liabilities	**27,479**	**5,443**	**-**	**32,922**
Net position				
Net investment in capital assets	-	138	-	**138**
Unrestricted (deficit)	39,298	3,259	392	**42,949**
Total net position	**$ 39,298**	**$ 3,397**	**$ 392**	**$ 43,087**

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, 2015

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Operating revenues:				
Sales/rents/premiums	$ 1,512	$ 24,108	$ 40	**$ 25,660**
Other	-	341	-	**341**
Total operating revenues	1,512	24,449	40	**26,001**
Cost of sales	-	4,602	-	**4,602**
Gross margin	1,512	19,847	40	**21,399**
Operating expenses:				
General and administrative expense	564	15,887	157	**16,608**
Claims expense	1,096	-	-	**1,096**
Depreciation and amortization	-	30	-	**30**
Other	-	32	139	**171**
Total operating expenses	1,660	15,949	296	**17,905**
Operating income (loss)	(148)	3,898	(256)	**3,494**
Nonoperating revenues (expenses):				
Interest and other investment income	1,362	13	-	**1,375**
Gain (Loss) on disposition of assets	-	-	(417)	**(417)**
Total nonoperating revenues (expenses)	1,362	13	(417)	**958**
Income before contributions and transfers	1,214	3,911	(673)	**4,452**
Transfers in	-	-	3	**3**
Transfers (out)	-	(2,756)	-	**(2,756)**
Change in net position	1,214	1,155	(670)	**1,699**
Total net position, July 1, as restated	38,084	2,242	1,062	41,388
Total net position, June 30	**$ 39,298**	**$ 3,397**	**$ 392**	**$ 43,087**

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2015

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Cash flows from operating activities:				
Cash received from customers	$ 1,288	$ 24,491	$ -	**$ 25,779**
Cash paid for general and administrative	(695)	(15,990)	(196)	**(16,881)**
Cash paid to suppliers	-	(4,654)	(247)	**(4,901)**
Cash paid for claims expense	(2,707)	-	-	**(2,707)**
Net cash provided (used) by operating activities	(2,114)	3,847	(443)	**1,290**
Cash flows from noncapital financing activities:				
Transfers in	-	-	3	**3**
Transfers out	-	(2,756)	-	**(2,756)**
Net cash provided (used) by noncapital financing activities	-	(2,756)	3	**(2,753)**
Cash flows from capital and related financing activities:				
Acquisition/construction of capital assets	-	(50)	-	**(50)**
Net cash provided (used) by capital and related financing activities	-	(50)	-	**(50)**
Cash flows from investing activities:				
Proceeds from sales of investments	7,000	-	-	**7,000**
Purchase of investments	(7,994)	-	-	**(7,994)**
Interest income (expense) on investments	1,850	13	-	**1,863**
Net cash provided (used) by investing activities	856	13	-	**869**
Net increase (decrease) in cash and cash equivalents	(1,258)	1,054	(440)	**(644)**
Cash and cash equivalents, July 1	4,847	6,360	832	**12,039**
Cash and cash equivalents, June 30	**$ 3,589**	**$ 7,414**	**$ 392**	**$ 11,395**
Reconciliation of cash , cash equivalents and investments:				
Cash and cash equivalents unrestricted at end of year	$ 3,589	$ 7,414	$ 392	**$ 11,395**
Investments unrestricted	62,491	335	-	**62,826**
Cash, cash equivalents and investments per balance sheet	**$ 66,080**	**$ 7,749**	**$ 392**	**$ 74,221**
Noncash investing, capital and financing activities:				
Increase (Decrease) in fair value of investments	$ (427)	$ -	$ -	**$ (427)**

State of Indiana
Combining Statement of Cash Flows
Non-Major Enterprise Funds
For the Fiscal Year Ended June 30, 2015
(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	$ (148)	$ 3,898	$ (256)	**$ 3,494**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense	-	30	-	**30**
(Increase) decrease in receivables	(15)	65	139	**189**
(Increase) decrease in inventory	-	(52)	-	**(52)**
(Increase) decrease in prepaid expenses	-	(4)	-	**(4)**
Increase (decrease) in health and disability benefits payable	(1,611)	-	-	**(1,611)**
Increase (decrease) in unearned revenue	-	(31)	(39)	**(70)**
Increase (decrease) in salaries payable	(324)	(20)	-	**(344)**
Increase (decrease) in compensated absences	-	(32)	-	**(32)**
Increase (decrease) in interfund services used	-	(27)	-	**(27)**
Increase (decrease) in other payables	(16)	20	(287)	**(283)**
Net cash provided (used) by operating activities	**$ (2,114)**	**$ 3,847**	**$ (443)**	**$ 1,290**

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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, 2015
(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	$ 1,594	$ 25,562	$ 19,993	$ 5,855	$ 53,207	$ 4,158	$ 995	$ 105	**$ 111,469**
Receivables:									
Accounts	4,051	929	2,029	1,602	21,126	322	-	-	**30,059**
Interfund services provided	931	8,977	-	-	-	-	-	-	**9,908**
Inventory	3,170	270	-	-	-	-	-	-	**3,440**
Total current assets	9,746	35,738	22,022	7,457	74,333	4,480	995	105	**154,876**
Noncurrent assets:									
Capital assets:	-	-	-	-	-	-	-	-	
Capital assets being depreciated/amortized	16,057	68,524	-	-	1,290	-	-	-	**85,871**
less accumulated depreciation/amortization	(11,837)	(51,750)	-	-	(49)	-	-	-	**(63,636)**
Total capital assets, net of depreciation/amortization	4,220	16,774	-	-	1,241	-	-	-	**22,235**
Total noncurrent assets	4,220	16,774	-	-	1,241	-	-	-	**22,235**
Total assets	**13,966**	**52,512**	**22,022**	**7,457**	**75,574**	**4,480**	**995**	**105**	**177,111**
Deferred Outflows of Resources									
Related to pensions	761	2,238	-	-	-	-	567	30	**3,596**
Total deferred outflows of resources	**761**	**2,238**	**-**	**-**	**-**	**-**	**567**	**30**	**3,596**
Liabilities									
Current liabilities:									
Accounts payable	2,847	3,957	2,442	4,805	36,601	374	49	-	**51,075**
Salaries and benefits payable	497	1,805	-	-	85	-	475	18	**2,880**
Accrued liability for compensated absences	439	1,919	-	-	31	-	291	13	**2,693**
Unearned revenue	2	-	-	-	-	-	-	-	**2**
Other liabilities	5	-	-	-	-	-	-	-	**5**
Total current liabilities	3,790	7,681	2,442	4,805	36,717	374	815	31	**56,655**
Noncurrent liabilities:									
Accrued liability for compensated absences	357	1,532	-	-	21	-	252	11	**2,173**
Net pension liability	3,330	9,793	-	-	-	-	2,481	131	**15,735**
Total noncurrent liabilities	3,687	11,325	-	-	21	-	2,733	142	**17,908**
Total liabilities	**7,477**	**19,006**	**2,442**	**4,805**	**36,738**	**374**	**3,548**	**173**	**74,563**
Deferred Inflows of Resources									
Related to pensions	662	1,948	-	-	-	-	493	26	**3,129**
Total deferred inflows of resources	**662**	**1,948**	**-**	**-**	**-**	**-**	**493**	**26**	**3,129**
Net position									
Net investment in capital assets	4,220	16,774	-	-	1,241	-	-	-	**22,235**
Unrestricted (deficit)	2,368	17,022	19,580	2,652	37,595	4,106	(2,479)	(64)	**80,780**
Total net position	**$ 6,588**	**$ 33,796**	**$ 19,580**	**$ 2,652**	**$ 38,836**	**$ 4,106**	**$ (2,479)**	**$ (64)**	**$ 103,015**

State of Indiana
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(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	$ 36,466	$ 127,521	$ 32,828	$ 21,691	$ 336,681	$ 4,850	$ -	$ -	**$ 560,037**
Charges for services	-	37	-	-	-	-	8,955	411	**9,403**
Other	3	-	-	696	-	-	-	-	**699**
Total operating revenues	36,469	127,558	32,828	22,387	336,681	4,850	8,955	411	**570,139**
Cost of sales	20,278	1,765	-	-	-	-	-	-	**22,043**
Gross margin	16,191	125,793	32,828	22,387	336,681	4,850	8,955	411	**548,096**
Operating expenses:									
General and administrative expense	14,917	118,647	1,545	600	17,190	289	8,609	368	**162,165**
Health / disability benefit payments	-	-	19,383	19,470	307,384	3,237	-	-	**349,474**
Depreciation and amortization	387	7,634	-	-	45	-	-	-	**8,066**
Total operating expenses	15,304	126,281	20,928	20,070	324,619	3,526	8,609	368	**519,705**
Operating income (loss)	887	(488)	11,900	2,317	12,062	1,324	346	43	**28,391**
Nonoperating revenues (expenses):									
Gain (Loss) on disposition of assets	1	215	-	-	-	-	-	-	**216**
Contributions to other postemployment benefits	-	-	(7,463)	-	(5,047)	(778)	-	-	**(13,288)**
Total nonoperating revenues (expenses)	1	215	(7,463)	-	(5,047)	(778)	-	-	**(13,072)**
Income before contributions and transfers	888	(273)	4,437	2,317	7,015	546	346	43	**15,319**
Capital contributions	-	365	-	-	-	-	-	-	**365**
Transfers (out)	(3,781)	-	-	-	-	-	-	-	**(3,781)**
Change in net position	(2,893)	92	4,437	2,317	7,015	546	346	43	**11,903**
Total net position, July 1, as restated	9,481	33,704	15,143	335	31,821	3,560	(2,825)	(107)	**91,112**
Total net position, June 30	**$ 6,588**	**$ 33,796**	**$ 19,580**	**$ 2,652**	**$ 38,836**	**$ 4,106**	**$ (2,479)**	**$ (64)**	**$ 103,015**

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(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	$ 35,692	$ 126,617	$ 32,724	$ 22,276	$ 333,114	$ 4,831	$ 8,955	$ 411	**$ 564,620**
Cash paid for general and administrative	(14,997)	(118,743)	(1,545)	(600)	(17,373)	(300)	(8,673)	(375)	**(162,606)**
Cash paid for salary/health/disability benefit payments	-	-	(19,702)	(19,895)	(307,952)	(3,400)	-	-	**(350,949)**
Cash paid to suppliers	(18,279)	(1,805)	-	-	-	-	-	-	**(20,084)**
Net cash provided (used) by operating activities	2,416	6,069	11,477	1,781	7,789	1,131	282	36	**30,981**
Cash flows from noncapital financing activities:									
Transfers out	(3,781)	-	(850)	-	-	-	-	-	**(4,631)**
Contributions to other postemployment benefits	-	-	(6,613)	-	(5,047)	(778)	-	-	**(12,438)**
Net cash provided (used) by noncapital financing activities	(3,781)	-	(7,463)	-	(5,047)	(778)	-	-	**(17,069)**
Cash flows from capital and related financing activities:									
Acquisition/construction of capital assets	(174)	(11,364)	-	-	(10)	-	-	-	**(11,548)**
Proceeds from sale of assets	1	706	-	-	-	-	-	-	**707**
Net cash provided (used) by capital and related financing activities	(173)	(10,658)	-	-	(10)	-	-	-	**(10,841)**
Net increase (decrease) in cash and cash equivalents	(1,538)	(4,589)	4,014	1,781	2,732	353	282	36	**3,071**
Cash and cash equivalents, July 1	3,132	30,151	15,979	4,074	50,475	3,805	713	69	**108,398**
Cash and cash equivalents, June 30	**$ 1,594**	**$ 25,562**	**$ 19,993**	**$ 5,855**	**$ 53,207**	**$ 4,158**	**$ 995**	**$ 105**	**$ 111,469**
Reconciliation of cash , cash equivalents and investments:									
Cash and cash equivalents unrestricted at end of year	$ 1,594	$ 25,562	$ 19,993	$ 5,855	$ 53,207	$ 4,158	$ 995	$ 105	**$ 111,469**
Cash, cash equivalents and investments per balance sheet	**$ 1,594**	**$ 25,562**	**$ 19,993**	**$ 5,855**	**$ 53,207**	**$ 4,158**	**$ 995**	**$ 105**	**$ 111,469**

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(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
Reconciliation of operating income to net cash provided (used) by operating activities:									
Operating income (loss)	$ 887	$ (488)	$ 11,900	$ 2,317	$ 12,062	$ 1,324	$ 346	$ 43	**$ 28,391**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:									
Depreciation/amortization expense	387	7,634	-	-	45	-	-	-	**8,066**
(Increase) decrease in receivables	(252)	188	(104)	(111)	(3,567)	(18)	-	-	**(3,864)**
(Increase) decrease in interfund services provided	(527)	(1,128)	-	-	-	-	-	-	**(1,655)**
(Increase) decrease in inventory	1,431	-	-	-	-	-	-	-	**1,431**
(Increase) decrease in deferred outflows	(761)	(2,238)	-	-	-	-	(567)	(30)	**(3,596)**
Increase (decrease) in health and disability benefits payable	-	-	(319)	(425)	(567)	(163)	-	-	**(1,474)**
Increase (decrease) in accounts payable	569	(34)	-	-	(208)	(12)	18	-	**333**
Increase (decrease) in unearned revenue	1	-	-	-	-	-	-	-	**1**
Increase (decrease) in salaries payable	44	184	-	-	16	-	30	(2)	**272**
Increase (decrease) in compensated absences	(42)	(42)	-	-	8	-	(49)	(2)	**(127)**
Increase (decrease) in net pension liabilties	16	45	-	-	-	-	11	1	**73**
Increase (decrease) in deferred inflows	662	1,948	-	-	-	-	493	26	**3,129**
Increase (decrease) in other payables	1	-	-	-	-	-	-	-	**1**
Net cash provided (used) by operating activities	**$ 2,416**	**$ 6,069**	**$ 11,477**	**$ 1,781**	**$ 7,789**	**$ 1,131**	**$ 282**	**$ 36**	**$ 30,981**

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

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

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.

PRIVATE-PURPOSE TRUST FUNDS

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

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

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

FIDUCIARY FUNDS

AGENCY FUNDS

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

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

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

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

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

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

State of Indiana
Combining Statement of Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
June 30, 2015

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Assets					
Cash, cash equivalents and non-pension investments	$ 7,806	$ 27,399	$ 57,036	$ 7,276	**$ 99,517**
Securities lending collateral	-	-	-	1,234,987	**1,234,987**
Receivables:					
Contributions	257	793	3,096	13,832	**17,978**
Interest	442	27	27	83,602	**84,098**
Member loans	112	-	-	-	**112**
From investment sales	5,020	-	-	6,246,855	**6,251,875**
Other	-	-	-	3,805	**3,805**
Total receivables	5,831	820	3,123	6,348,094	**6,357,868**
Pension and other employee benefit investments at fair value:					
Short term investments	-	-	-	1,338,155	**1,338,155**
Equity Securities	205,971	-	-	7,295,458	**7,501,429**
Debt Securities	118,509	81,024	213,594	11,795,888	**12,209,015**
Other	111,615	-	-	9,627,125	**9,738,740**
Total investments at fair value	436,095	81,024	213,594	30,056,626	**30,787,339**
Other assets	-	-	-	503	**503**
Property, plant and equipment net of accumulated depreciation	-	-	-	7,026	**7,026**
Total assets	**449,732**	**109,243**	**273,753**	**37,654,512**	**38,487,240**
Liabilities					
Accounts/escrows payable	96	14	23	4,306	**4,439**
Salaries and benefits payable	-	-	-	2,680	**2,680**
Benefits payable	-	2,086	258	140,131	**142,475**
Investment purchases payable	-	-	-	6,190,745	**6,190,745**
Securities purchased payable	457	-	-	187,635	**188,092**
Securities lending collateral	-	-	-	1,234,987	**1,234,987**
Other	7	-	-	33,039	**33,046**
Total liabilities	**560**	**2,100**	**281**	**7,793,523**	**7,796,464**
Net Position					
Restricted for:					
Employees' pension benefits	449,172	-	-	29,847,380	**30,296,552**
OPEB benefits	-	107,143	273,472	-	**380,615**
Future death benefits	-	-	-	13,609	**13,609**
Total net position	**$ 449,172**	**$ 107,143**	**$ 273,472**	**$ 29,860,989**	**$ 30,690,776**

State of Indiana
Combining Statement of Changes in Fiduciary Net Position
Pension and Other Employee Benefit Trust Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature Component Unit	
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Indiana Public Retirement System	Total
Additions:					
Member contributions	$ 3,967	$ 10,592	$ -	$ 348,789	**$ 363,348**
Employer contributions	13,451	34,938	43,466	923,759	**1,015,614**
Contributions from the State of Indiana	-	-	-	846,122	**846,122**
Net investment income (loss)	386	158	588	299,198	**300,330**
Less investment expense	(1,381)	(1)	-	(194,198)	**(195,580)**
Federal reimbursements	-	533	-	-	**533**
Transfers from other retirement funds	-	-	-	17,591	**17,591**
Other	6	200	-	188	**394**
Total additions	16,429	46,420	44,054	2,241,449	**2,348,352**
Deductions:					
Pension and disability benefits	34,955	-	-	2,429,896	**2,464,851**
Retiree health benefits	-	27,847	18,325	-	**46,172**
Death benefits	-	-	-	1,010	**1,010**
Refunds of contributions and interest	-	-	-	88,659	**88,659**
Administrative	298	1,141	309	36,450	**38,198**
Capital projects	-	-	-	4,006	**4,006**
Transfers to other retirement funds	-	-	-	17,591	**17,591**
Other	2	-	-	-	**2**
Total deductions	35,255	28,988	18,634	2,577,612	**2,660,489**
Net increase (decrease) in net position	(18,826)	17,432	25,420	(336,163)	**(312,137)**
Net position restricted for pension and other employee benefits, July 1, as restated:					
Pension benefits	467,998	-	-	30,184,061	**30,652,059**
OPEB benefits	-	89,711	248,052	-	**337,763**
Future death benefits	-	-	-	13,091	**13,091**
Net position restricted for pension and other employee benefits, June 30, as restated	**$ 449,172**	**$ 107,143**	**$ 273,472**	**$ 29,860,989**	**$ 30,690,776**

State of Indiana
Combining Statement of Net Position
Private-Purpose Trust Funds
June 30, 2015
(amounts expressed in thousands)

	Abandoned Property Fund	Private Purpose Trust Fund	Total
ASSETS			
Cash, cash equivalents and non-pension investments	$ 18,226	$ 18,340	**$ 36,566**
Receivables:			
Interest	-	5	**5**
Total receivables	-	5	**5**
Total assets	**18,226**	**18,345**	**36,571**
LIABILITIES			
Accounts/escrows payable	188	972	**1,160**
Salaries and benefits payable	104	-	**104**
Total liabilities	**292**	**972**	**1,264**
NET POSITION			
Restricted for:			
Trust beneficiaries	17,934	17,373	**35,307**
Total net position	**$ 17,934**	**$ 17,373**	**$ 35,307**

State of Indiana
Combining Statement of Changes in Net Position
Private-Purpose Trust Funds
For the Year Ended June 30, 2015
(amounts expressed in thousands)

	Abandoned Property Fund	Private-Purpose Trust Fund	Total
Additions:			
Investment Income	5	52	**57**
Member Contributions	-	9,012	**9,012**
Donations/escheats	140,760	-	**140,760**
Total additions	140,765	9,064	**149,829**
Deductions:			
Payments to participants/beneficiaries	138,651	9,581	**148,232**
Total deductions	138,651	9,581	**148,232**
Net increase (decrease) in net position	2,114	(517)	**1,597**
Net position, July 1, as restated	15,820	17,890	33,710
Net position, June 30	**$ 17,934**	**$ 17,373**	**$ 35,307**

State of Indiana
Combining Statement of Net Position
Agency Funds
June 30, 2015
(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	$ 624	$ 384,749	$ 20,387	$ 239,688	$ 65,820	**$ 711,268**
Receivables:						
Taxes	-	177,304	-	-	9,882	**187,186**
Other	-	-	-	-	61	**61**
Total assets	**$ 624**	**$ 562,053**	**$ 20,387**	**$ 239,688**	**$ 75,763**	**$ 898,515**
Liabilities:						
Accounts/escrows payable	$ 624	$ 562,053	$ 20,387	$ 239,688	$ 75,763	**$ 898,515**
Total liabilities	**$ 624**	**$ 562,053**	**$ 20,387**	**$ 239,688**	**$ 75,763**	**$ 898,515**

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Employee Payroll, Withholding and Benefits				
Assets:				
Cash, cash equivalents, and investments	$ 211	$ 2,238,794	$ 2,238,381	**$ 624**
Total assets	$ 211	$ 2,238,794	$ 2,238,381	**$ 624**
Liabilities:				
Accounts / escrows payable	$ 211	$ 2,238,794	$ 2,238,381	**$ 624**
Total liabilities	$ 211	$ 2,238,794	$ 2,238,381	**$ 624**
Local Distributions				
Assets:				
Cash, cash equivalents, and investments	$ 253,077	$ 2,074,688	$ 1,943,016	**$ 384,749**
Receivables	166,297	177,304	166,297	**177,304**
Total assets	$ 419,374	$ 2,251,992	$ 2,109,313	**$ 562,053**
Liabilities:				
Accounts / escrows payable	$ 419,374	$ 2,251,992	$ 2,109,313	**$ 562,053**
Total liabilities	$ 419,374	$ 2,251,992	$ 2,109,313	**$ 562,053**
Child Support				
Assets:				
Cash, cash equivalents, and investments	$ 19,687	$ 858,063	$ 857,363	**$ 20,387**
Total assets	$ 19,687	$ 858,063	$ 857,363	**$ 20,387**
Liabilities:				
Accounts / escrows payable	$ 19,687	$ 858,063	$ 857,363	**$ 20,387**
Total liabilities	$ 19,687	$ 858,063	$ 857,363	**$ 20,387**

continued on next page

State of Indiana
Combining Statement of Changes In Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2015

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
Department of Insurance				
Assets:				
Cash, cash equivalents, and investments	$ 250,081	$ 7,802	$ 18,195	**$ 239,688**
Total assets	$ 250,081	$ 7,802	$ 18,195	**$ 239,688**
Liabilities:				
Accounts / escrows payable	$ 250,081	$ 7,802	$ 18,195	**$ 239,688**
Total liabilities	$ 250,081	$ 7,802	$ 18,195	**$ 239,688**
Other Agency Funds				
Assets:				
Cash, cash equivalents, and investments	$ 68,177	$ 929,647	$ 932,004	**$ 65,820**
Receivables	17,384	9,943	17,384	**9,943**
Total assets	$ 85,561	$ 939,590	$ 949,388	**$ 75,763**
Liabilities:				
Accounts / escrows payable	$ 85,561	$ 939,589	$ 949,387	**$ 75,763**
Total liabilities	$ 85,561	$ 939,589	$ 949,387	**$ 75,763**
Total Agency Funds				
Assets:				
Cash, cash equivalents, and investments	**$ 591,233**	**$ 6,108,994**	**$ 5,988,959**	**$ 711,268**
Receivables	**183,681**	**187,247**	**183,681**	**187,247**
Total assets	**$ 774,914**	**$ 6,296,241**	**$ 6,172,640**	**$ 898,515**
Liabilities:				
Accounts / escrows payable	**$ 774,914**	**$ 6,296,241**	**$ 6,172,640**	**$ 898,515**
Total liabilities	**$ 774,914**	**$ 6,296,241**	**$ 6,172,640**	**$ 898,515**

SEAL OF THE STATE OF INDIANA
1816

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.

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, 2015
(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
Assets		
Current assets:		
Cash, cash equivalents and investments - unrestricted	$ 158,184	**$ 158,184**
Receivables (net)	1,046	**1,046**
Total current assets	159,230	**159,230**
Noncurrent assets:		
Loans	47,951	**47,951**
Capital assets:		
Capital assets being depreciated/amortized	465	**465**
less accumulated depreciation/amortization	(348)	**(348)**
Total capital assets, net of depreciation/amortization	117	**117**
Total noncurrent assets	48,068	**48,068**
Total assets	**207,298**	**207,298**
Deferred Outflows of Resources		
Related to pensions	973	**973**
Total deferred outflows of resources	**973**	**973**
Liabilities		
Current liabilities:		
Accounts payable	16,143	**16,143**
Unearned revenue	6,665	**6,665**
Other liabilities	375	**375**
Current portion of long-term liabilities	265	**265**
Total current liabilities	23,448	**23,448**
Noncurrent liabilities:		
Net pension and OPEB liabilities	2,422	**2,422**
Total noncurrent liabilities	2,422	**2,422**
Total liabilities	**25,870**	**25,870**
Deferred inflows of resources		
Related to pensions	482	**482**
Total deferred inflows of resources	**482**	**482**
NET POSITION		
Net investment in capital assets	117	**117**
Restricted - expendable:		
Other purposes	583	**583**
Unrestricted	181,219	**181,219**
Total net position	**$ 181,919**	**$ 181,919**

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units - Governmental Funds
For the Fiscal Year Ended June 30, 2015
(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	$ 54,925	$ 332	$ 21,289	$ -	$ (33,304)	**$ (33,304)**
Total component units	$ 54,925	$ 332	$ 21,289	$ -	(33,304)	**(33,304)**
General Revenues:						
Gaming tax					918	**918**
Investment earnings					504	**504**
Payments from State of Indiana					46,354	**46,354**
Total general revenues					47,776	**47,776**
Changes in net position					14,472	**14,472**
Net position - beginning					167,447	**167,447**
Net position - ending					**$ 181,919**	**$ 181,919**

State of Indiana
Combining Statement of Net Position
Non-Major Discretely Presented Component Units - Proprietary Funds
June 30, 2015
(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	$ -	$ -	$ 56,369	$ 260,770	$ 99,525
Cash, cash equivalents and investments - restricted	42,079	108,831	169,647	-	3,031
Receivables (net)	1,709	229,856	11,256	237	3,978
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	2	234
Loans	-	-	7,763	-	10,793
Investment in direct financing lease	6,650	-	-	-	-
Other assets	-	-	1,947	-	-
Total current assets	50,438	338,687	246,982	266,009	117,561
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	-	142,194	-	29,005
Cash, cash equivalents and investments - restricted	-	27,501	602,424	-	-
Receivables (net)	-	1,063,141	-	-	-
Due from primary government	-	-	-	35,000	-
Loans	-	-	48,418	-	130,688
Investment in direct financing lease	948,300	-	-	-	-
Other assets	-	-	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	8,115	231	704
less accumulated depreciation/amortization	-	-	(5,234)	(212)	(460)
Total capital assets, net of depreciation/amortization	-	-	2,881	19	244
Total noncurrent assets	948,300	1,090,642	795,917	35,019	159,937
Total assets	**998,738**	**1,429,329**	**1,042,899**	**301,028**	**277,498**
Deferred Outflows of Resources					
Accumulated decrease in fair value of hedging derivatives	99,545	10,835	4,388	-	-
Debt refunding loss	-	12,959	4,709	-	-
Related to pensions	-	25	-	12	-
Total deferred outflows of resources	**99,545**	**23,819**	**9,097**	**12**	**-**
Liabilities					
Current liabilities:					
Accounts payable	12	1,394	5,164	13	1,207
Interest payable	10,114	17,808	5,672	-	19
Unearned revenue	-	-	60,094	-	-
Accrued liability for compensated absences	-	-	-	-	-
Other liabilities	-	33,582	-	-	-
Current portion of long-term liabilities	6,650	258,415	9,585	-	20,216
Total current liabilities	16,776	311,199	80,515	13	21,442
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	114	-	57	-
Unearned revenue	-	4	-	-	-
Revenue bonds/notes payable	975,300	1,118,285	548,430	-	118,298
Derivative instrument liability	99,545	10,835	4,388	-	-
Other noncurrent liabilities	835	-	486	-	-
Total noncurrent liabilities	1,075,680	1,129,238	553,304	57	118,298
Total liabilities	**1,092,456**	**1,440,437**	**633,819**	**70**	**139,740**
Deferred Inflows of Resources					
Related to pensions	-	37	-	14	-
Total deferred inflows of resources	**-**	**37**	**-**	**14**	**-**
Net Position					
Net investment in capital assets	-	-	2,881	19	244
Restricted - nonexpendable:					
Grants/constitutional restrictions	5,827	-	-	-	-
Permanent funds	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	-	-	120,791	-	-
Future debt service	-	-	91,458	-	3,031
Student aid	-	-	-	-	-
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	12,674	203,047	300,937	134,483
Total net position	**$ 5,827**	**$ 12,674**	**$ 418,177**	**$ 300,956**	**$ 137,758**

White River State Park Development Commission	Ports of Indiana	Indiana State Fair Commission	Indiana Comprehensive Health Insurance Association	Indiana Political Subdivision Risk Management Commission	Indiana State Museum and Historic Sites Corporation	Totals
$ 3,494	$ 11,605	$ 5,656	$ 12,921	$ 9,548	$ 1,761	$ 461,649
787	-	4,039	-	-	7,355	335,769
105	427	917	1,470	8	1,563	251,526
-	-	-	-	-	-	5,000
11	-	-	-	-	169	180
100	266	75	-	-	399	1,076
-	-	-	-	-	-	18,556
-	-	-	-	-	-	6,650
-	-	-	-	-	-	1,947
4,497	12,298	10,687	14,391	9,556	11,247	1,082,353
125	14,000	1,035	-	-	-	186,359
-	-	-	-	-	1,285	631,210
-	-	-	-	-	519	1,063,660
-	-	-	-	-	-	35,000
-	-	-	-	-	-	179,106
-	-	-	-	-	-	948,300
-	-	-	-	-	141	141
79,824	28,796	2,699	-	-	-	111,319
40,598	135,790	156,603	-	-	1,123	343,164
(17,592)	(66,256)	(67,359)	-	-	(700)	(157,813)
102,830	98,330	91,943	-	-	423	296,670
102,955	112,330	92,978	-	-	2,368	3,340,446
107,452	**124,628**	**103,665**	**14,391**	**9,556**	**13,615**	**4,422,799**
-	-	-	-	-	-	114,768
-	-	160	-	-	-	17,828
43	-	-	-	-	918	998
43	**-**	**160**	**-**	**-**	**918**	**133,594**
247	1,241	1,268	103	15	1,688	12,352
-	-	-	-	-	-	33,613
-	-	152	-	-	195	60,441
-	-	114	-	-	-	114
-	443	7	119	-	102	34,253
14	-	1,213	-	-	-	296,093
261	1,684	2,754	222	15	1,985	436,866
-	-	103	-	-	-	103
165	-	-	-	-	3,005	3,341
-	-	-	-	-	-	4
-	-	-	-	-	-	2,760,313
-	-	-	-	-	-	114,768
21	-	58,482	-	-	15	59,839
186	-	58,585	-	-	3,020	2,938,368
447	**1,684**	**61,339**	**222**	**15**	**5,005**	**3,375,234**
33	-	-	-	-	597	681
33	**-**	**-**	**-**	**-**	**597**	**681**
102,830	98,002	32,408	-	-	423	236,807
-	-	-	-	-	-	5,827
-	-	-	-	-	782	782
57	-	434	-	-	1,553	122,835
-	-	3,593	-	-	-	98,082
19	-	-	-	-	-	19
-	-	-	-	-	472	472
711	-	-	-	-	5,474	6,185
-	-	12	-	-	598	610
3,398	24,942	6,039	14,169	9,541	(371)	708,859
$ 107,015	**$ 122,944**	**$ 42,486**	**$ 14,169**	**$ 9,541**	**$ 8,931**	**$ 1,180,478**

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units - Proprietary Funds
For the Fiscal Year Ended June 30, 2015

(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	$ 74,909	$ 53,636	$ 4,100	$ -	$ (17,173)	$ -	$ -	$ -
Indiana Bond Bank	59,238	711	59,111	-	-	584	-	-
Indiana Housing and Community Development Authority	403,432	30,828	372,211	-	-	-	(393)	-
Indiana Board for Depositories	319	-	806	-	-	-	-	487
Indiana Secondary Market for Education Loans Inc.	5,678	-	2,218	-	-	-	-	-
White River State Park Development Commission	4,199	2,548	2	-	-	-	-	-
Ports of Indiana	8,660	13,583	-	99	-	-	-	-
Indiana State Fair Commission	32,852	17,691	622	231	-	-	-	-
Indiana Comprehensive Health Insurance Association	7,917	15,494	556	-	-	-	-	-
Indiana Political Subdivision Risk Management Commission	113	136	-	-	-	-	-	-
Indiana State Museum and Historic Sites Corporation	15,825	2,294	8,005	-	-	-	-	-
Total component units	$ 613,142	$ 136,921	$ 447,631	$ 330	(17,173)	584	(393)	487
General revenues:								
Investment earnings					29	198	34,000	-
Payments from State of Indiana					-	-	-	-
Other					-	-	65	-
Total general revenues					29	198	34,065	-
Change in net position					(17,144)	782	33,672	487
Net position - beginning					22,971	11,892	384,505	300,469
Net position - ending					**$ 5,827**	**$ 12,674**	**$ 418,177**	**$ 300,956**

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units - Proprietary Funds
For the Fiscal Year Ended June 30, 2015

(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	Total
Indiana Stadium and Convention Building Authority	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ (17,173)**
Indiana Bond Bank	-	-	-	-	-	-	-	**584**
Indiana Housing and Community Development Authority	-	-	-	-	-	-	-	**(393)**
Indiana Board for Depositories	-	-	-	-	-	-	-	**487**
Indiana Secondary Market for Education Loans Inc.	(3,460)	-	-	-	-	-	-	**(3,460)**
White River State Park Development Commission	-	(1,649)	-	-	-	-	-	**(1,649)**
Ports of Indiana	-	-	5,022	-	-	-	-	**5,022**
Indiana State Fair Commission	-	-	-	(14,308)	-	-	-	**(14,308)**
Indiana Comprehensive Health Insurance Association	-	-	-	-	8,133	-	-	**8,133**
Indiana Political Subdivision Risk Management Commission	-	-	-	-	-	23	-	**23**
Indiana State Museum and Historic Sites Corporation	-	-	-	-	-	-	(5,526)	**(5,526)**
Total component units	(3,460)	(1,649)	5,022	(14,308)	8,133	23	(5,526)	**(28,260)**
General revenues:								
Investment earnings	2,392	4	105	11	-	28	33	**36,800**
Payments from State of Indiana	-	754	-	7,649	-	-	9,772	**18,175**
Other	484	-	323	-	-	-	-	**872**
Total general revenues	2,876	758	428	7,660	-	28	9,805	**55,847**
Change in net position	(584)	(891)	5,450	(6,648)	8,133	51	4,279	**27,587**
Net position - beginning	138,342	107,906	117,494	49,134	6,036	9,490	4,652	**1,152,891**
Net position - ending	**$ 137,758**	**$ 107,015**	**$ 122,944**	**$ 42,486**	**$ 14,169**	**$ 9,541**	**$ 8,931**	**$ 1,180,478**

State of Indiana
Combining Statement of Net Position
Discretely Presented Component Units - Colleges and Universities
June 30, 2015
(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	$ 113,218	$ 36,261	$ 161,155	$ 37,354	$ 39,363	**$ 387,351**
Cash, cash equivalents and investments - restricted	11,950	5,532	16,495	2,920	8,510	**45,407**
Receivables (net)	36,237	20,220	75,811	12,072	9,389	**153,729**
Due from primary government	2,493	1,364	4,091	3,476	1,005	**12,429**
Inventory	1,254	19	15	1,773	2,151	**5,212**
Prepaid expenses	2,055	1,910	179	18	364	**4,526**
Investment in direct financing lease	-	-	701	-	-	**701**
Other assets	16,162	-	10,552	709	313	**27,736**
Total current assets	183,369	65,306	268,999	58,322	61,095	**637,091**
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	143,445	112,140	211,664	63,040	97,365	**627,654**
Cash, cash equivalents and investments - restricted	216,328	62,525	27,397	101,326	83,041	**490,617**
Receivables (net)	8,126	8,114	10,169	6,783	598	**33,790**
Investment in direct financing lease	-	-	5,589	-	-	**5,589**
Net pension and OPEB assets	9,799	18,065	-	-	15,081	**42,945**
Other assets	4,508	3,415	2,116	5,213	222	**15,474**
Capital assets:						
Capital assets not being depreciated/amortized	27,897	73,854	116,477	9,678	28,473	**256,379**
Capital assets being depreciated/amortized	997,323	648,546	872,668	339,250	312,816	**3,170,603**
less accumulated depreciation/amortization	(372,030)	(276,846)	(306,477)	(167,692)	(128,065)	**(1,251,110)**
Total capital assets, net of depreciation/amortization	653,190	445,554	682,668	181,236	213,224	**2,175,872**
Total noncurrent assets	1,035,396	649,813	939,603	357,598	409,531	**3,391,941**
Total assets	**1,218,765**	**715,119**	**1,208,602**	**415,920**	**470,626**	**4,029,032**
Deferred Outflows of Resources						
Accumulated decrease in fair value of hedging derivatives	-	-	-	1,736	215	**1,951**
Debt refunding loss	-	512	434	-	-	**946**
Related to pensions	7,590	2,135	2,857	1,326	84	**13,992**
Total deferred outflows of resources	**7,590**	**2,647**	**3,291**	**3,062**	**299**	**16,889**
Liabilities						
Current liabilities:						
Accounts payable	26,006	11,721	31,098	8,199	11,561	**88,585**
Interest payable	-	1,200	-	1,467	341	**3,008**
Unearned revenue	506	5,425	16,495	1,482	3,243	**27,151**
Accrued liability for compensated absences	-	3,565	9,294	466	1,137	**14,462**
Other liabilities	7,356	6,303	6,135	3,171	5,706	**28,671**
Current portion of long-term liabilities	11,605	10,839	24,359	11,691	4,859	**63,353**
Total current liabilities	45,473	39,053	87,381	26,476	26,847	**225,230**
Noncurrent liabilities:						
Accrued liability for compensated absences	7,210	533	5,770	2,483	-	**15,996**
Net pension and OPEB liabilities	26,419	9,494	38,256	18,948	25	**93,142**
Funds held in trust for others	-	-	-	-	46,108	**46,108**
Advances from federal government	-	7,513	-	-	1,116	**8,629**
Revenue bonds/notes payable	204,260	137,894	371,625	100,606	55,992	**870,377**
Derivative instrument liability	-	-	-	1,736	215	**1,951**
Other noncurrent liabilities	11,062	31,704	656	19	-	**43,441**
Total noncurrent liabilities	248,951	187,138	416,307	123,792	103,456	**1,079,644**
Total liabilities	**294,424**	**226,191**	**503,688**	**150,268**	**130,303**	**1,304,874**
Deferred Inflows of Resources						
Service concession arrangement receipts	-	1,456	-	-	-	**1,456**
Related to pensions	6,759	1,898	3,899	1,150	127	**13,833**
Total deferred inflows of resources	**6,759**	**3,354**	**3,899**	**1,150**	**127**	**15,289**
Net Position						
Net investment in capital assets	452,275	278,169	261,339	65,511	152,099	**1,209,393**
Restricted - nonexpendable:						
Permanent funds	-	39,350	-	-	-	**39,350**
Instruction and research	24,101	-	1,300	7,689	-	**33,090**
Student aid	40,367	689	26,315	27,250	18,530	**113,151**
Other purposes	8,526	2,724	3,344	7,315	5,080	**26,989**
Restricted - expendable:						
Grants/constitutional restrictions	3,776	5,240	12,605	-	2,605	**24,226**
Future debt service	2,362	-	-	119	-	**2,481**
Instruction and research	63,549	3,840	102	14,202	-	**81,693**
Student aid	50,341	2,164	4,425	29,805	8,327	**95,062**
Endowments	-	10,254	2,822	-	-	**13,076**
Capital projects	10,707	5,417	72,920	7,181	3,565	**99,790**
Other purposes	26,813	1,436	2,350	10,238	3,317	**44,154**
Unrestricted	242,355	138,938	316,784	98,254	146,972	**943,303**
Total net position	**$ 925,172**	**$ 488,221**	**$ 704,306**	**$ 267,564**	**$ 340,495**	**$ 2,725,758**

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units - Colleges and Universities
For the Year Ended June 30, 2015

(amounts expressed in thousands)

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets					
	Expenses	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Ball State University**	**Indiana State University**	**Ivy Tech State College**	**University of Southern Indiana**	**Vincennes University**	**Total**
Ball State University	$ 481,141	$ 251,485	$ 13,933	$ 14,791	$ (200,932)	$ -	$ -	$ -	$ -	**$ (200,932)**
Indiana State University	243,086	120,840	14,906	12,012	-	(95,328)	-	-	-	**(95,328)**
Ivy Tech Community College	581,356	148,574	32,873	18,892	-	-	(381,017)	-	-	**(381,017)**
University of Southern Indiana	149,043	74,110	29,907	698	-	-	-	(44,328)	-	**(44,328)**
Vincennes University	131,361	48,174	18,427	5,705	-	-	-	-	(59,055)	**(59,055)**
Total component units	$ 1,585,987	$ 643,183	$ 110,046	$ 52,098	(200,932)	(95,328)	(381,017)	(44,328)	(59,055)	**(780,660)**
General revenues:										
Investment earnings					9,501	1,013	4,079	4,779	3,224	**22,596**
Payments from State of Indiana					143,352	77,157	237,788	54,948	46,395	**559,640**
Other					67,030	43,064	207,995	2,904	30,308	**351,301**
Total general revenues					219,883	121,234	449,862	62,631	79,927	**933,537**
Change in net position					18,951	25,906	68,845	18,303	20,872	**152,877**
Net position - beginning					906,221	462,315	635,461	249,261	319,623	**2,572,881**
Net position - ending					**$ 925,172**	**$ 488,221**	**$ 704,306**	**$ 267,564**	**$ 340,495**	**$ 2,725,758**

SEAL OF THE STATE OF INDIANA
1816