

## 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 Department

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, 2013**  
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
<b>ASSETS</b>				
Cash, cash equivalents and investments-unrestricted	\$ 2,489,334	\$ 45,750	\$ 577,968	\$ 3,113,052
Receivables:				
Taxes (net of allowance for uncollectible accounts)	165,864	1,956	-	167,820
Accounts	54,195	93	-	54,288
Grants	284,852	-	-	284,852
Interest	167	-	2	169
Interfund loans	8,000	-	-	8,000
Due from component unit	3,389	-	-	3,389
Prepaid expenditures	850	72	-	922
Loans	368,591	-	-	368,591
Other	6	-	5	11
Total assets	<u>3,375,248</u>	<u>47,871</u>	<u>577,975</u>	<u>4,001,094</u>
<b>Total assets and deferred outflow of resources</b>	<u>\$ 3,375,248</u>	<u>\$ 47,871</u>	<u>\$ 577,975</u>	<u>\$ 4,001,094</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 550,265	\$ 1,553	\$ -	\$ 551,818
Salaries and benefits payable	45,988	-	-	45,988
Interfund loans	88,620	709	-	89,329
Interfund services used	4,844	-	-	4,844
Intergovernmental payable	121,744	-	-	121,744
Tax refunds payable	5,516	-	-	5,516
Unearned revenue	67,756	8	-	67,764
Accrued liability for compensated absences-current	3,756	-	-	3,756
Other payables	7	-	5	12
Total liabilities	<u>888,496</u>	<u>2,270</u>	<u>5</u>	<u>890,771</u>
<b>FUND BALANCE</b>				
Nonspendable:	-	-	520,665	520,665
Committed:	1,024,379	-	57,305	1,081,684
Assigned:	1,638,313	46,310	-	1,684,623
Unassigned:	(175,940)	(709)	-	(176,649)
Total fund balance	<u>2,486,752</u>	<u>45,601</u>	<u>577,970</u>	<u>3,110,323</u>
<b>Total liabilities, deferred inflow of resources, and fund balance</b>	<u>\$ 3,375,248</u>	<u>\$ 47,871</u>	<u>\$ 577,975</u>	<u>\$ 4,001,094</u>

**State of Indiana**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Total
<b>Revenues:</b>				
Taxes:				
Income	\$ 201	\$ -	\$ -	\$ 201
Sales	10,355	-	-	10,355
Fuels	765,519	-	-	765,519
Gaming	710,921	-	-	710,921
Unemployment	80	-	-	80
Alcohol and tobacco	159,250	19,049	-	178,299
Insurance	4,497	-	-	4,497
Financial Institutions	120,571	-	-	120,571
Other	24,977	-	-	24,977
Total taxes	1,796,371	19,049	-	1,815,420
Current service charges	1,220,162	1,786	-	1,221,948
Investment income	2,166	-	10,042	12,208
Sales/rents	20,043	-	-	20,043
Grants	5,582,391	-	-	5,582,391
Other	57,616	-	-	57,616
Total revenues	8,678,749	20,835	10,042	8,709,626
<b>Expenditures:</b>				
Current:				
General government	403,989	-	-	403,989
Public safety	841,120	-	-	841,120
Health	368,664	-	-	368,664
Welfare	3,094,565	-	-	3,094,565
Conservation, culture and development	501,767	-	668	502,435
Education	1,369,046	-	-	1,369,046
Transportation	2,552,805	-	65	2,552,870
Capital outlay	-	14,006	-	14,006
Total expenditures	9,131,956	14,006	733	9,146,695
Excess (deficiency) of revenues over (under) expenditures	(453,207)	6,829	9,309	(437,069)
<b>Other financing sources (uses):</b>				
Transfers in	2,475,309	3,516	318	2,479,143
Transfers (out)	(2,075,467)	(76,144)	-	(2,151,611)
Proceeds from capital lease	3,430	-	-	3,430
Total other financing sources (uses)	403,272	(72,628)	318	330,962
<b>Net change in fund balances</b>	(49,935)	(65,799)	9,627	(106,107)
<b>Fund Balance July 1, as restated</b>	2,536,687	111,400	568,343	3,216,430
<b>Fund Balance June 30</b>	<b>\$ 2,486,752</b>	<b>\$ 45,601</b>	<b>\$ 577,970</b>	<b>\$ 3,110,323</b>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**June 30, 2013**  
(amounts expressed in thousands)

	<u>STATE GAMING FUND</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>MOTOR VEHICLE COMMISSION</u>	<u>BUILD INDIANA FUND</u>
<b>ASSETS</b>				
Cash, cash equivalents and investments- unrestricted	\$ 2,318	\$ 46,708	\$ 12,557	\$ 5,244
Receivables:				
Taxes (net of allowance for uncollectible accounts)	11,772	10,385	-	-
Accounts	-	5,127	3,224	-
Grants	-	-	-	-
Interest	-	-	-	-
Interfund loans	-	8,000	-	-
Due from component unit	-	-	-	3,389
Prepaid expenditures	-	-	-	-
Loans	-	-	-	-
Other	-	-	-	-
Total assets	<u>14,090</u>	<u>70,220</u>	<u>15,781</u>	<u>8,633</u>
<b>Total assets and deferred outflow of resources</b>	<u>\$ 14,090</u>	<u>\$ 70,220</u>	<u>\$ 15,781</u>	<u>\$ 8,633</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 31	\$ 2,974	\$ 2,072	\$ 18
Salaries and benefits payable	158	923	1,792	9
Interfund loans	-	-	-	-
Interfund services used	28	950	69	-
Intergovernmental payable	83	23,832	-	-
Tax refunds payable	-	2,556	-	-
Unearned revenue	-	6,644	-	-
Accrued liability for compensated absences- current	17	30	149	1
Other payables	-	-	-	-
Total liabilities	<u>317</u>	<u>37,909</u>	<u>4,082</u>	<u>28</u>
<b>FUND BALANCE</b>				
Committed:	11,156	-	-	-
Assigned:	2,617	32,311	11,699	8,605
Unassigned:	-	-	-	-
Total fund balance	<u>13,773</u>	<u>32,311</u>	<u>11,699</u>	<u>8,605</u>
<b>Total liabilities, deferred inflow of resources, and fund balance</b>	<u>\$ 14,090</u>	<u>\$ 70,220</u>	<u>\$ 15,781</u>	<u>\$ 8,633</u>

<u>STATE HIGHWAY FUND</u>	<u>INDIANA CHECK- UP PLAN</u>	<u>FUND 6000 PROGRAMS</u>	<u>PATIENTS COMPENSATION FUND</u>	<u>ROAD &amp; STREET, PRIMARY HIGHWAY</u>
\$ 412,519	\$ 316,442	\$ 320,309	\$ 193,745	\$ 5,319
2,969	20,225	45,291	-	13,092
6,553	-	13,574	11,304	459
345	-	1,594	-	-
78	-	3	45	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
13,124	-	359	-	-
-	-	-	6	-
<u>435,588</u>	<u>336,667</u>	<u>381,130</u>	<u>205,100</u>	<u>18,870</u>
<u>\$ 435,588</u>	<u>\$ 336,667</u>	<u>\$ 381,130</u>	<u>\$ 205,100</u>	<u>\$ 18,870</u>
\$ 48,007	\$ 11,705	\$ 4,147	\$ 113,070	\$ -
12,290	4	1,162	26	-
8,000	-	-	-	-
498	-	148	1	-
-	-	1,319	-	6,829
-	-	2,886	-	-
741	8,668	40,335	-	5,615
1,099	-	46	1	-
-	-	-	6	-
<u>70,635</u>	<u>20,377</u>	<u>50,043</u>	<u>113,104</u>	<u>12,444</u>
-	316,290	10,813	-	-
364,953	-	320,274	91,996	6,426
-	-	-	-	-
<u>364,953</u>	<u>316,290</u>	<u>331,087</u>	<u>91,996</u>	<u>6,426</u>
<u>\$ 435,588</u>	<u>\$ 336,667</u>	<u>\$ 381,130</u>	<u>\$ 205,100</u>	<u>\$ 18,870</u>

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**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**June 30, 2013**  
(amounts expressed in thousands)

	<u>TOBACCO SETTLEMENT FUND</u>	<u>COMMON SCHOOL FUND</u>	<u>US DEPARTMENT OF AGRICULTURE</u>	<u>US DEPARTMENT OF LABOR</u>
<b>ASSETS</b>				
Cash, cash equivalents and investments-unrestricted	\$ 98,741	\$ 211,099	\$ 35,794	\$ 1,190
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	-	-	-
Accounts	-	-	-	180
Grants	-	-	2,702	5,803
Interest	6	7	-	-
Interfund loans	-	-	-	-
Due from component unit	-	-	-	-
Prepaid expenditures	-	-	-	-
Loans	-	351,874	-	-
Other	-	-	-	-
Total assets	<u>98,747</u>	<u>562,980</u>	<u>38,496</u>	<u>7,173</u>
<b>Total assets and deferred outflow of resources</b>	<u>\$ 98,747</u>	<u>\$ 562,980</u>	<u>\$ 38,496</u>	<u>\$ 7,173</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,122	\$ -	\$ 4,034	\$ 1,736
Salaries and benefits payable	106	-	316	3,218
Interfund loans	-	-	-	-
Interfund services used	8	-	19	689
Intergovernmental payable	-	-	11,334	-
Tax refunds payable	-	-	-	-
Unearned revenue	-	-	-	-
Accrued liability for compensated absences-current	5	-	30	255
Other payables	-	-	-	-
Total liabilities	<u>3,241</u>	<u>-</u>	<u>15,733</u>	<u>5,898</u>
<b>FUND BALANCE</b>				
Committed:	-	562,980	-	-
Assigned:	95,506	-	22,763	1,275
Unassigned:	-	-	-	-
Total fund balance	<u>95,506</u>	<u>562,980</u>	<u>22,763</u>	<u>1,275</u>
<b>Total liabilities, deferred inflow of resources, and fund balance</b>	<u>\$ 98,747</u>	<u>\$ 562,980</u>	<u>\$ 38,496</u>	<u>\$ 7,173</u>



<u>US DEPARTMENT OF TRANSPORTATION</u>	<u>US DEPARTMENT OF EDUCATION</u>	<u>US DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>	<u>OTHER NON- MAJOR SPECIAL REVENUE FUNDS</u>	<u>TOTAL</u>
\$ 14,687	\$ 22,149	\$ -	\$ 790,513	\$ 2,489,334
-	-	-	62,130	165,864
1,320	-	-	12,454	54,195
130,486	12,085	83,283	48,554	284,852
-	-	-	28	167
-	-	-	-	8,000
-	-	-	-	3,389
850	-	-	-	850
-	-	-	3,234	368,591
-	-	-	-	6
<u>147,343</u>	<u>34,234</u>	<u>83,283</u>	<u>916,913</u>	<u>3,375,248</u>
<u>\$ 147,343</u>	<u>\$ 34,234</u>	<u>\$ 83,283</u>	<u>\$ 916,913</u>	<u>\$ 3,375,248</u>
\$ 174,194	\$ 11,278	\$ 82,043	\$ 91,834	\$ 550,265
65	2,155	11,539	12,225	45,988
-	-	80,620	-	88,620
7	78	1,414	935	4,844
-	76,319	-	2,028	121,744
-	-	-	74	5,516
-	-	-	5,753	67,756
1	202	885	1,035	3,756
-	-	-	1	7
<u>174,267</u>	<u>90,032</u>	<u>176,501</u>	<u>113,885</u>	<u>888,496</u>
-	-	-	123,140	1,024,379
-	-	-	679,888	1,638,313
(26,924)	(55,798)	(93,218)	-	(175,940)
<u>(26,924)</u>	<u>(55,798)</u>	<u>(93,218)</u>	<u>803,028</u>	<u>2,486,752</u>
<u>\$ 147,343</u>	<u>\$ 34,234</u>	<u>\$ 83,283</u>	<u>\$ 916,913</u>	<u>\$ 3,375,248</u>

**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Special Revenue Funds**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	<u>STATE GAMING FUND</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>MOTOR VEHICLE COMMISSION</u>	<u>BUILD INDIANA FUND</u>
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	383,893	-	-
Gaming	685,590	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	<u>685,590</u>	<u>383,893</u>	<u>-</u>	<u>-</u>
Current service charges	2,077	272,333	108,036	164,815
Investment income	-	-	-	-
Sales/rents	-	30	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenues	<u>687,667</u>	<u>656,256</u>	<u>108,036</u>	<u>164,815</u>
<b>Expenditures:</b>				
Current:				
General government	133,494	-	-	9
Public safety	-	189,813	83,975	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	470
Education	-	253	-	4,264
Transportation	-	276,722	-	-
Total expenditures	<u>133,494</u>	<u>466,788</u>	<u>83,975</u>	<u>4,743</u>
Excess (deficiency) of revenues over (under) expenditures	<u>554,173</u>	<u>189,468</u>	<u>24,061</u>	<u>160,072</u>
<b>Other financing sources (uses):</b>				
Transfers in	918	97,161	-	85,327
Transfers (out)	(570,247)	(281,171)	(17,852)	(247,617)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(569,329)</u>	<u>(184,010)</u>	<u>(17,852)</u>	<u>(162,290)</u>
<b>Net change in fund balances</b>	<b>(15,156)</b>	<b>5,458</b>	<b>6,209</b>	<b>(2,218)</b>
<b>Fund Balance July 1, as restated</b>	<u>28,929</u>	<u>26,853</u>	<u>5,490</u>	<u>10,823</u>
<b>Fund Balance June 30</b>	<u><b>\$ 13,773</b></u>	<u><b>\$ 32,311</b></u>	<u><b>\$ 11,699</b></u>	<u><b>\$ 8,605</b></u>

STATE HIGHWAY FUND	INDIANA CHECK- UP PLAN	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,989	-	-
29,446	-	4,218	-	193,511
-	-	339	-	-
-	-	57	-	-
-	122,872	-	-	-
-	-	-	-	-
-	-	120,571	-	-
-	-	21,208	-	-
<u>29,446</u>	<u>122,872</u>	<u>148,382</u>	<u>-</u>	<u>193,511</u>
33,702	-	90,701	98,578	17,800
159	-	95	234	-
1,856	-	7,164	-	-
2,269	-	16,095	-	-
43,796	-	5,903	-	-
<u>111,228</u>	<u>122,872</u>	<u>268,340</u>	<u>98,812</u>	<u>211,311</u>
-	-	100,035	-	-
-	-	24,012	229,845	-
-	113,439	647	-	-
-	-	996	-	-
-	-	13,044	-	-
-	-	8,713	-	-
737,140	-	1,952	-	73,548
<u>737,140</u>	<u>113,439</u>	<u>149,399</u>	<u>229,845</u>	<u>73,548</u>
<u>(625,912)</u>	<u>9,433</u>	<u>118,941</u>	<u>(131,033)</u>	<u>137,763</u>
870,026	-	55,972	-	-
(183,815)	-	(133,306)	(9)	(139,608)
3,430	-	-	-	-
<u>689,641</u>	<u>-</u>	<u>(77,334)</u>	<u>(9)</u>	<u>(139,608)</u>
63,729	9,433	41,607	(131,042)	(1,845)
<u>301,224</u>	<u>306,857</u>	<u>289,480</u>	<u>223,038</u>	<u>8,271</u>
<u>\$ 364,953</u>	<u>\$ 316,290</u>	<u>\$ 331,087</u>	<u>\$ 91,996</u>	<u>\$ 6,426</u>

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**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Special Revenue Funds**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial Institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	132,476	5,133	208	436
Investment income	1,229	8	-	-
Sales/rents	-	-	-	-
Grants	-	-	1,976,477	145,560
Other	20	122	6	10
Total revenues	<u>133,725</u>	<u>5,263</u>	<u>1,976,691</u>	<u>146,006</u>
<b>Expenditures:</b>				
Current:				
General government	-	1	318	-
Public safety	-	-	3,290	5,202
Health	43,723	-	110,016	-
Welfare	-	-	1,564,007	2,349
Conservation, culture and development	-	-	2,808	138,442
Education	-	-	362,787	82
Transportation	-	-	-	-
Total expenditures	<u>43,723</u>	<u>1</u>	<u>2,043,226</u>	<u>146,075</u>
Excess (deficiency) of revenues over expenditures	<u>90,002</u>	<u>5,262</u>	<u>(66,535)</u>	<u>(69)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	58,655	2,669
Transfers (out)	(87,539)	-	(289)	(1,699)
Proceeds from capital lease	-	-	-	-
Total other financing sources (uses)	<u>(87,539)</u>	<u>-</u>	<u>58,366</u>	<u>970</u>
<b>Net change in fund balances</b>	<b>2,463</b>	<b>5,262</b>	<b>(8,169)</b>	<b>901</b>
<b>Fund Balance July 1, as restated</b>	<b>93,043</b>	<b>557,718</b>	<b>30,932</b>	<b>374</b>
<b>Fund Balance June 30</b>	<b><u>\$ 95,506</u></b>	<b><u>\$ 562,980</u></b>	<b><u>\$ 22,763</u></b>	<b><u>\$ 1,275</u></b>

US DEPARTMENT OF TRANSPORTATION	US DEPARTMENT OF EDUCATION	US DEPARTMENT OF HEALTH & HUMAN SERVICES	OTHER NON- MAJOR SPECIAL REVENUE FUNDS	Total
\$ -	\$ -	\$ -	\$ 201	\$ 201
-	-	-	8,366	10,355
-	-	-	154,451	765,519
-	-	-	24,992	710,921
-	-	-	23	80
-	-	-	36,378	159,250
-	-	-	4,497	4,497
-	-	-	-	120,571
-	-	-	3,769	24,977
-	-	-	232,677	1,796,371
-	25	1,025	292,817	1,220,162
-	-	-	441	2,166
-	-	-	10,993	20,043
1,210,557	729,462	1,020,432	481,539	5,582,391
-	46	100	7,613	57,616
<u>1,210,557</u>	<u>729,533</u>	<u>1,021,557</u>	<u>1,026,080</u>	<u>8,678,749</u>
283	819	14,200	154,830	403,989
18,521	2,107	8,835	275,520	841,120
42	-	91,125	9,672	368,664
21	86,076	1,272,671	168,445	3,094,565
1,980	32,044	-	312,979	501,767
-	700,135	3,961	288,851	1,369,046
1,286,949	-	-	176,494	2,552,805
<u>1,307,796</u>	<u>821,181</u>	<u>1,390,792</u>	<u>1,386,791</u>	<u>9,131,956</u>
<u>(97,239)</u>	<u>(91,648)</u>	<u>(369,235)</u>	<u>(360,711)</u>	<u>(453,207)</u>
176,393	45,487	455,615	627,086	2,475,309
(25,235)	(774)	(71,588)	(314,718)	(2,075,467)
-	-	-	-	3,430
<u>151,158</u>	<u>44,713</u>	<u>384,027</u>	<u>312,368</u>	<u>403,272</u>
53,919	(46,935)	14,792	(48,343)	(49,935)
<u>(80,843)</u>	<u>(8,863)</u>	<u>(108,010)</u>	<u>851,371</u>	<u>2,536,687</u>
<u>\$ (26,924)</u>	<u>\$ (55,798)</u>	<u>\$ (93,218)</u>	<u>\$ 803,028</u>	<u>\$ 2,486,752</u>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Capital Projects Funds**  
**June 30, 2013**  
(amounts expressed in thousands)

	<u>State Police Building Commission</u>	<u>Post War Construction</u>	<u>Other Non-Major Capital Projects Funds</u>	<u>Total</u>
<b>ASSETS</b>				
Cash, cash equivalents and investments- unrestricted	\$ 3,914	\$ 28,387	\$ 13,449	\$ 45,750
Receivables:				
Taxes (net of allowance for uncollectible accounts)	-	1,956	-	1,956
Accounts	93	-	-	93
Prepaid expenditures	-	72	-	72
Total assets	<u>4,007</u>	<u>30,415</u>	<u>13,449</u>	<u>47,871</u>
<b>Total assets and deferred outflow of resources</b>	<u>\$ 4,007</u>	<u>\$ 30,415</u>	<u>\$ 13,449</u>	<u>\$ 47,871</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 88	\$ 1,232	\$ 233	\$ 1,553
Interfund loans	-	-	709	709
Unearned revenue	-	8	-	8
Total liabilities	<u>88</u>	<u>1,240</u>	<u>942</u>	<u>2,270</u>
<b>FUND BALANCE</b>				
Assigned:	3,919	29,175	13,216	46,310
Unassigned:	-	-	(709)	(709)
Total fund balance	<u>3,919</u>	<u>29,175</u>	<u>12,507</u>	<u>45,601</u>
<b>Total liabilities, deferred inflow of resources, and fund balance</b>	<u>\$ 4,007</u>	<u>\$ 30,415</u>	<u>\$ 13,449</u>	<u>\$ 47,871</u>

**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Capital Projects Funds**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	<b>State Police Building Commission</b>	<b>Post War Construction</b>	<b>Other Non-Major Capital Projects Funds</b>	<b>Total</b>
<b>Revenues:</b>				
Taxes:				
Alcohol and tobacco	\$ -	\$ 19,049	\$ -	\$ 19,049
Total taxes	-	19,049	-	19,049
Current service charges	1,786	-	-	1,786
Total revenues	1,786	19,049	-	20,835
<b>Expenditures:</b>				
Capital outlay	3,816	8,635	1,555	14,006
Total expenditures	3,816	8,635	1,555	14,006
Excess (deficiency) of revenues over (under) expenditures	(2,030)	10,414	(1,555)	6,829
<b>Other financing sources (uses):</b>				
Transfers in	-	-	3,516	3,516
Transfers (out)	-	(76,144)	-	(76,144)
Total other financing sources (uses)	-	(76,144)	3,516	(72,628)
<b>Net change in fund balances</b>	(2,030)	(65,730)	1,961	(65,799)
<b>Fund Balance July 1, as restated</b>	5,949	94,905	10,546	111,400
<b>Fund Balance June 30</b>	<b>\$ 3,919</b>	<b>\$ 29,175</b>	<b>\$ 12,507</b>	<b>\$ 45,601</b>

**State of Indiana**  
**Combining Balance Sheet**  
**Non-Major Permanent Funds**  
**June 30, 2013**  
(amounts expressed in thousands)

	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash, cash equivalents and investments- unrestricted	\$ 556,831	\$ 21,137	\$ 577,968
Receivables:			
Interest	2	-	2
Other	5	-	5
Total assets	<u>556,838</u>	<u>21,137</u>	<u>577,975</u>
<b>Total assets and deferred outflow of resources</b>	<u>\$ 556,838</u>	<u>\$ 21,137</u>	<u>\$ 577,975</u>
<b>LIABILITIES</b>			
Other payables	<u>5</u>	<u>-</u>	<u>5</u>
Total liabilities	<u>5</u>	<u>-</u>	<u>5</u>
<b>FUND BALANCE</b>			
Nonspendable:	500,000	20,665	520,665
Committed:	<u>56,833</u>	<u>472</u>	<u>57,305</u>
Total fund balance	<u>556,833</u>	<u>21,137</u>	<u>577,970</u>
<b>Total liabilities, deferred inflow of resources, and fund balance</b>	<u>\$ 556,838</u>	<u>\$ 21,137</u>	<u>\$ 577,975</u>



**State of Indiana**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Non-Major Permanent Funds**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	<u>Next Generation Trust Fund</u>	<u>Other Non-Major Permanent Funds</u>	<u>Total</u>
<b>Revenues:</b>			
Taxes:			
Investment income	\$ 9,981	\$ 61	\$ 10,042
Total revenues	<u>9,981</u>	<u>61</u>	<u>10,042</u>
<b>Expenditures:</b>			
Current:			
Conservation, culture and development	-	668	668
Transportation	<u>65</u>	<u>-</u>	<u>65</u>
Total expenditures	<u>65</u>	<u>668</u>	<u>733</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,916</u>	<u>(607)</u>	<u>9,309</u>
<b>Other financing sources (uses):</b>			
Transfers in	<u>-</u>	<u>318</u>	<u>318</u>
Total other financing sources (uses)	<u>-</u>	<u>318</u>	<u>318</u>
<b>Net change in fund balances</b>	9,916	(289)	9,627
<b>Fund Balance July 1, as restated</b>	<u>546,917</u>	<u>21,426</u>	<u>568,343</u>
<b>Fund Balance June 30</b>	<u>\$ 556,833</u>	<u>\$ 21,137</u>	<u>\$ 577,970</u>

**State of Indiana**  
**Combining Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Budgetary Basis)**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	<b>State Gaming Fund</b>			
	<b>Budget</b>		<b>Actual</b>	<b>Variance to</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget</b>
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	748,171	748,171	685,583	(62,588)
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	748,171	748,171	685,583	(62,588)
Current service charges	1,550	1,550	2,077	527
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<b>749,721</b>	<b>749,721</b>	<b>687,660</b>	<b>(62,061)</b>
<b>Expenditures:</b>				
Current:				
General government	2,904	723,752	133,521	590,231
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
<b>Total expenditures</b>	<b>2,904</b>	<b>723,752</b>	<b>133,521</b>	<b>590,231</b>
Excess of revenues over (under) expenditures	746,817	25,969	554,139	(528,170)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	(569,329)	(569,329)	(569,329)	-
<b>Net change in fund balances</b>	<b>\$ 177,488</b>	<b>\$ (543,360)</b>	<b>(15,190)</b>	<b>\$ 528,170</b>
<b>Fund balances July 1, as restated</b>			<b>17,506</b>	
<b>Fund balances June 30</b>			<b>\$ 2,316</b>	

Motor Vehicle Highway Fund				Motor Vehicle Commission			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
403,743	403,743	385,183	(18,560)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
403,743	403,743	385,183	(18,560)	-	-	-	-
261,569	261,569	272,455	10,886	103,034	103,034	106,932	3,898
-	-	-	-	-	-	-	-
2,062	2,062	106	(1,956)	-	-	-	-
637	637	-	(637)	17	17	-	(17)
43	43	1	(42)	11	11	-	(11)
668,054	668,054	657,745	(10,309)	103,062	103,062	106,932	3,870
10,160	9,040	7,038	2,002	-	-	-	-
148,745	200,455	197,874	2,581	106,726	87,312	84,061	3,251
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
265	257	256	1	-	-	-	-
267,960	551,738	270,349	281,389	-	-	-	-
427,130	761,490	475,517	285,973	106,726	87,312	84,061	3,251
240,924	(93,436)	182,228	(275,664)	(3,664)	15,750	22,871	(7,121)
(184,010)	(184,010)	(184,010)	-	(17,852)	(17,852)	(17,852)	-
\$ 56,914	\$ (277,446)	(1,782)	\$ 275,664	\$ (21,516)	\$ (2,102)	5,019	\$ 7,121
		55,655				6,517	
		<b>\$ 53,873</b>				<b>\$ 11,536</b>	

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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, 2013**  
(amounts expressed in thousands)

	Build Indiana Fund			Variance to Final Budget
	Budget		Actual	
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	147,590	147,590	164,519	16,929
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
<b>Total revenues</b>	<b>147,590</b>	<b>147,590</b>	<b>164,519</b>	<b>16,929</b>
<b>Expenditures:</b>				
Current:				
General government	5,775	184,858	9	184,849
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Conservation, culture and development	-	470	470	-
Education	6,116	4,713	4,252	461
Transportation	-	-	-	-
<b>Total expenditures</b>	<b>11,891</b>	<b>190,041</b>	<b>4,731</b>	<b>185,310</b>
Excess of revenues over (under) expenditures	135,699	(42,451)	159,788	(202,239)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	(162,290)	(162,290)	(162,290)	-
<b>Net change in fund balances</b>	<b>\$ (26,591)</b>	<b>\$ (204,741)</b>	<b>(2,502)</b>	<b>\$ 202,239</b>
<b>Fund balances July 1, as restated</b>			<b>7,744</b>	
<b>Fund balances June 30</b>			<b>\$ 5,242</b>	

State Highway Fund				Indiana Check-Up Plan			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
29,756	29,756	29,479	(277)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	121,292	121,292	122,891	1,599
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29,756	29,756	29,479	(277)	121,292	121,292	122,891	1,599
32,458	32,458	33,815	1,357	-	-	-	-
173	173	81	(92)	-	-	-	-
1,659	1,659	1,856	197	-	-	-	-
2,046	2,046	2,230	184	-	-	-	-
41,821	41,821	43,796	1,975	-	-	-	-
107,913	107,913	111,257	3,344	121,292	121,292	122,891	1,599
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	12,298	406,312	102,122	304,190
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
993,567	1,319,549	750,909	568,640	-	-	-	-
993,567	1,319,549	750,909	568,640	12,298	406,312	102,122	304,190
(885,654)	(1,211,636)	(639,652)	(571,984)	108,994	(285,020)	20,769	(305,789)
686,211	686,211	686,211	-	-	-	-	-
<u>\$ (199,443)</u>	<u>\$ (525,425)</u>	46,559	<u>\$ 571,984</u>	<u>\$ 108,994</u>	<u>\$ (285,020)</u>	20,769	<u>\$ 305,789</u>
		344,355				295,582	
		<u>\$ 390,914</u>				<u>\$ 316,351</u>	

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**State of Indiana**  
**Combining Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Budgetary Basis)**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	<b>Fund 6000 Programs</b>			<b>Variance to Final Budget</b>
	<b>Budget</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	1,941	1,941	1,984	43
Fuels	2,932	2,932	-	(2,932)
Gaming	460	460	386	(74)
Unemployment	44	44	57	13
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	94,212	94,212	112,521	18,309
Other	14,138	14,138	20,213	6,075
Total taxes	113,727	113,727	135,161	21,434
Current service charges	102,765	102,765	91,230	(11,535)
Investment income	101	101	98	(3)
Sales/rents	4,497	4,497	7,164	2,667
Grants	19,632	19,632	15,036	(4,596)
Other	4,628	4,628	5,903	1,275
<b>Total revenues</b>	<b>245,350</b>	<b>245,350</b>	<b>254,592</b>	<b>9,242</b>
<b>Expenditures:</b>				
Current:				
General government	3,879	386,688	101,880	284,808
Public safety	3,379	58,812	23,938	34,874
Health	743	3,272	829	2,443
Welfare	524	16,022	1,222	14,800
Conservation, culture and development	8,774	43,610	16,195	27,415
Education	703	13,917	8,916	5,001
Transportation	2,810	4,875	2,076	2,799
<b>Total expenditures</b>	<b>20,812</b>	<b>527,196</b>	<b>155,056</b>	<b>372,140</b>
Excess of revenues over (under) expenditures	224,538	(281,846)	99,536	(381,382)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	(77,334)	(77,334)	(77,334)	-
<b>Net change in fund balances</b>	<b>\$ 147,204</b>	<b>\$ (359,180)</b>	<b>22,202</b>	<b>\$ 381,382</b>
<b>Fund balances July 1, as restated</b>			<b>297,099</b>	
<b>Fund balances June 30</b>			<b>\$ 319,301</b>	

Patients Compensation Fund				Road and Street, Primary Highway			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	189,795	189,795	193,833	4,038
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	189,795	189,795	193,833	4,038
103,058	103,058	87,274	(15,784)	17,464	17,464	17,736	272
371	371	192	(179)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	26	26	-	(26)
103,429	103,429	87,466	(15,963)	207,285	207,285	211,569	4,284
-	-	-	-	-	-	-	-
1,584	204,811	140,696	64,115	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	292,055	73,569	218,486
1,584	204,811	140,696	64,115	-	292,055	73,569	218,486
101,845	(101,382)	(53,230)	(48,152)	207,285	(84,770)	138,000	(222,770)
(9)	(9)	(9)	-	(139,608)	(139,608)	(139,608)	-
\$ 101,836	\$ (101,391)	(53,239)	\$ 48,152	\$ 67,677	\$ (224,378)	(1,608)	\$ 222,770
		246,982				6,927	
		<b>\$ 193,743</b>				<b>\$ 5,319</b>	

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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, 2013**  
(amounts expressed in thousands)

	<b>Tobacco Settlement Fund</b>			<b>Variance to Final Budget</b>
	<b>Budget</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	132,558	132,558	132,476	(82)
Investment income	14	14	1,223	1,209
Sales/rents	-	-	-	-
Grants	11	11	-	(11)
Other	615	615	20	(595)
<b>Total revenues</b>	<b>133,198</b>	<b>133,198</b>	<b>133,719</b>	<b>521</b>
<b>Expenditures:</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Health	135,552	147,380	43,944	103,436
Welfare	-	-	-	-
Conservation, culture and development	-	-	-	-
Education	-	-	-	-
Transportation	-	-	-	-
<b>Total expenditures</b>	<b>135,552</b>	<b>147,380</b>	<b>43,944</b>	<b>103,436</b>
Excess of revenues over (under) expenditures	(2,354)	(14,182)	89,775	(103,957)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	(87,539)	(87,539)	(87,539)	-
<b>Net change in fund balances</b>	<b>\$ (89,893)</b>	<b>\$ (101,721)</b>	<b>2,236</b>	<b>\$ 103,957</b>
<b>Fund balances July 1, as restated</b>			<b>96,014</b>	
<b>Fund balances June 30</b>			<b>\$ 98,250</b>	



Common School Fund				U.S. Department of Agriculture			
Budget		Actual	Variance to Final Budget	Budget		Actual	Variance to Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	105	105	-	(105)
-	-	-	-	105	105	-	(105)
5,050	5,050	5,133	83	146	146	208	62
-	-	2	2	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	535,005	535,005	530,223	(4,782)
654	654	122	(532)	7	7	6	(1)
5,704	5,704	5,257	(447)	535,263	535,263	530,437	(4,826)
-	86,180	-	86,180	514	9,519	258	9,261
-	-	-	-	-	6,683	3,297	3,386
-	-	-	-	15,417	198,516	110,683	87,833
-	-	-	-	1,532	235,707	102,071	133,636
-	-	-	-	699	8,321	2,858	5,463
-	-	-	-	4,600	388,545	360,132	28,413
-	-	-	-	-	-	-	-
-	86,180	-	86,180	22,762	847,291	579,299	267,992
5,704	(80,476)	5,257	(85,733)	512,501	(312,028)	(48,862)	(263,166)
-	-	-	-	58,366	58,366	58,366	-
\$ 5,704	\$ (80,476)	5,257	\$ 85,733	\$ 570,867	\$ (253,662)	9,504	\$ 263,166
		557,717				26,350	
		<b>\$ 562,974</b>				<b>\$ 35,854</b>	

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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, 2013**  
(amounts expressed in thousands)

	U.S. Department of Labor			
	Budget		Actual	Variance to
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	413	413	436	23
Investment income	-	-	-	-
Sales/rents	2	2	-	(2)
Grants	168,301	168,301	147,107	(21,194)
Other	11	11	10	(1)
<b>Total revenues</b>	<b>168,727</b>	<b>168,727</b>	<b>147,553</b>	<b>(21,174)</b>
<b>Expenditures:</b>				
Current:				
General government	-	-	-	-
Public safety	70	8,625	5,223	3,402
Health	-	-	-	-
Welfare	277	6,498	2,328	4,170
Conservation, culture and development	47,286	335,296	139,361	195,935
Education	-	141	82	59
Transportation	-	-	-	-
<b>Total expenditures</b>	<b>47,633</b>	<b>350,560</b>	<b>146,994</b>	<b>203,566</b>
Excess of revenues over (under) expenditures	121,094	(181,833)	559	(182,392)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	970	970	970	-
<b>Net change in fund balances</b>	<b>\$ 122,064</b>	<b>\$ (180,863)</b>	<b>1,529</b>	<b>\$ 182,392</b>
<b>Fund balances July 1, as restated</b>			<b>(609)</b>	
<b>Fund balances June 30</b>			<b>\$ 920</b>	

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		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5	5	-	(5)	-	-	25	25
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,077,419	1,077,419	1,141,459	64,040	907,651	907,651	796,632	(111,019)
40	40	-	(40)	14	14	46	32
<u>1,077,464</u>	<u>1,077,464</u>	<u>1,141,459</u>	<u>63,995</u>	<u>907,665</u>	<u>907,665</u>	<u>796,703</u>	<u>(110,962)</u>
-	2,262	289	1,973	13	1,135	777	358
4,366	52,892	17,901	34,991	360	3,132	2,166	966
271	405	35	370	-	-	-	-
-	40	21	19	3,590	305,974	84,388	221,586
2,915	6,639	2,215	4,424	5,467	59,363	31,814	27,549
-	-	-	-	51,741	866,963	698,160	168,803
1,136,566	3,848,937	1,281,597	2,567,340	-	-	-	-
<u>1,144,118</u>	<u>3,911,175</u>	<u>1,302,058</u>	<u>2,609,117</u>	<u>61,171</u>	<u>1,236,567</u>	<u>817,305</u>	<u>419,262</u>
(66,654)	(2,833,711)	(160,599)	(2,673,112)	846,494	(328,902)	(20,602)	(308,300)
<u>151,158</u>	<u>151,158</u>	<u>151,158</u>	-	<u>44,713</u>	<u>44,713</u>	<u>44,713</u>	-
<u>\$ 84,504</u>	<u>\$ (2,682,553)</u>	(9,441)	<u>\$ 2,673,112</u>	<u>\$ 891,207</u>	<u>\$ (284,189)</u>	24,111	<u>\$ 308,300</u>
		3,497				(8,729)	
		<u>\$ (5,944)</u>				<u>\$ 15,382</u>	

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**State of Indiana**  
**Combining Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Budgetary Basis)**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	U.S. Department of Health and Human Services			
	Budget		Actual	Variance to Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	-	-	-
Unemployment	-	-	-	-
Alcohol and tobacco	-	-	-	-
Insurance	-	-	-	-
Financial institutions	-	-	-	-
Other	-	-	-	-
Total taxes	-	-	-	-
Current service charges	1,510	1,510	1,025	(485)
Investment income	-	-	-	-
Sales/rents	-	-	-	-
Grants	1,095,539	1,095,539	1,016,189	(79,350)
Other	17	17	100	83
<b>Total revenues</b>	<b>1,097,066</b>	<b>1,097,066</b>	<b>1,017,314</b>	<b>(79,752)</b>
<b>Expenditures:</b>				
Current:				
General government	1,220	22,969	14,224	8,745
Public safety	1,799	15,591	8,655	6,936
Health	20,355	269,890	91,510	178,380
Welfare	283,093	2,406,265	1,265,175	1,141,090
Conservation, culture and development	-	-	-	-
Education	241	5,524	4,005	1,519
Transportation	-	-	-	-
<b>Total expenditures</b>	<b>306,708</b>	<b>2,720,239</b>	<b>1,383,569</b>	<b>1,336,670</b>
Excess of revenues over (under) expenditures	790,358	(1,623,173)	(366,255)	(1,256,918)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	384,027	384,027	384,027	-
<b>Net change in fund balances</b>	<b>\$ 1,174,385</b>	<b>\$ (1,239,146)</b>	<b>17,772</b>	<b>\$ 1,256,918</b>
<b>Fund balances July 1, as restated</b>			<b>(113,509)</b>	
<b>Fund balances June 30</b>			<b>\$ (95,737)</b>	

**State of Indiana**  
**Combining Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Budgetary Basis)**  
**For the Year Ended June 30, 2013**  
(amounts expressed in thousands)

	Other Non-Major Special Revenue Funds			
	Budget		Actual	Variance to
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes:				
Income	\$ 178	\$ 178	\$ 201	\$ 23
Sales	8,231	8,231	8,419	188
Fuels	154,002	154,002	154,612	610
Gaming	24,518	24,518	25,137	619
Unemployment	58	58	23	(35)
Alcohol and tobacco	36,408	36,408	36,231	(177)
Insurance	4,297	4,297	4,497	200
Financial institutions	-	-	-	-
Other	6,150	6,150	3,692	(2,458)
Total taxes	233,842	233,842	232,812	(1,030)
Current service charges	314,416	314,416	293,594	(20,822)
Investment income	441	441	437	(4)
Sales/rents	14,800	14,800	10,993	(3,807)
Grants	787,417	787,417	464,656	(322,761)
Other	2,763	2,763	7,613	4,850
<b>Total revenues</b>	<b>1,353,679</b>	<b>1,353,679</b>	<b>1,010,105</b>	<b>(343,574)</b>
<b>Expenditures:</b>				
Current:				
General government	154,064	602,110	160,044	442,066
Public safety	161,684	698,143	266,897	431,246
Health	9,520	11,260	9,669	1,591
Welfare	28,030	1,342,803	162,734	1,180,069
Conservation, culture and development	202,426	690,876	301,634	389,242
Education	5,580	385,155	288,605	96,550
Transportation	202,139	223,013	174,256	48,757
<b>Total expenditures</b>	<b>763,443</b>	<b>3,953,360</b>	<b>1,363,839</b>	<b>2,589,521</b>
Excess of revenues over (under) expenditures	590,236	(2,599,681)	(353,734)	(2,245,947)
<b>Other financing sources (uses):</b>				
Total other financing sources (uses)	312,368	312,368	312,368	-
<b>Net change in fund balances</b>	<b>\$ 902,604</b>	<b>\$ (2,287,313)</b>	<b>(41,366)</b>	<b>\$ 2,245,947</b>
<b>Fund balances July 1, as restated</b>			<b>813,058</b>	
<b>Fund balances June 30</b>			<b>\$ 771,692</b>	

## 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)	\$ 29,830
Adjustments necessary to convert the results of operations on a budgetary basis to a GAAP basis are:	
Revenues are recorded when earned (GAAP) as opposed to when cash is received (budgetary)	1,482,918
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(1,560,700)
Funds not subject to legally adopted budget	<u>(1,983)</u>
<b>Net change in fund balances (GAAP basis)</b>	<b><u><u>\$ (49,935)</u></u></b>

## 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, 2013**

(amounts expressed in thousands)

	Residual Malpractice Insurance Authority	Inns and Concessions	Wabash Memorial Bridge	Total
<b>Assets</b>				
Current assets:				
Cash, cash equivalents and investments - unrestricted	\$ 66,005	\$ 5,758	\$ 510	\$ 72,273
Receivables:				
Accounts	283	323	200	806
Interest	476	-	-	476
Inventory	-	588	17	605
Prepaid expenses	14	84	-	98
Total current assets	<u>66,778</u>	<u>6,753</u>	<u>727</u>	<u>74,258</u>
Noncurrent assets:				
Capital assets:				
Capital assets being depreciated/amortized	-	499	610	1,109
less accumulated depreciation/amortization	-	(374)	(71)	(445)
Total capital assets, net of depreciation/amortization	<u>-</u>	<u>125</u>	<u>539</u>	<u>664</u>
Total noncurrent assets	<u>-</u>	<u>125</u>	<u>539</u>	<u>664</u>
<b>Total assets</b>	<b><u>66,778</u></b>	<b><u>6,878</u></b>	<b><u>1,266</u></b>	<b><u>74,922</u></b>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	-	547	281	828
Claims payable	3,861	-	-	3,861
Salaries and benefits payable	-	399	-	399
Accrued liability for compensated absences	-	235	-	235
Unearned revenue	1,079	3,014	-	4,093
Other liabilities	4	560	-	564
Total current liabilities	<u>4,944</u>	<u>4,755</u>	<u>281</u>	<u>9,980</u>
Noncurrent liabilities:				
Accrued liability for compensated absences	-	244	-	244
Claims payable	24,789	-	-	24,789
Total noncurrent liabilities	<u>24,789</u>	<u>244</u>	<u>-</u>	<u>25,033</u>
<b>Total liabilities</b>	<b><u>29,733</u></b>	<b><u>4,999</u></b>	<b><u>281</u></b>	<b><u>35,013</u></b>
<b>Net position</b>				
Net investment in capital assets	-	125	539	664
Unrestricted (deficit)	37,045	1,754	446	39,245
<b>Total net position</b>	<b><u>\$ 37,045</u></b>	<b><u>\$ 1,879</u></b>	<b><u>\$ 985</u></b>	<b><u>\$ 39,909</u></b>



**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, 2013**

(amounts expressed in thousands)

	<u>Residual Malpractice Insurance Authority</u>	<u>Inns and Concessions</u>	<u>Wabash Memorial Bridge</u>	<u>Total</u>
<b>Operating revenues:</b>				
Sales/rents/premiums	\$ 2,112	\$ 23,537	\$ 618	\$ 26,267
Other	-	196	-	196
Total operating revenues	2,112	23,733	618	26,463
Cost of sales	-	4,328	-	4,328
Gross margin	2,112	19,405	618	22,135
<b>Operating expenses:</b>				
General and administrative expense	615	16,371	458	17,444
Claims expense	1,532	-	-	1,532
Depreciation and amortization	-	24	144	168
Other	-	32	-	32
Total operating expenses	2,147	16,427	602	19,176
Operating income (loss)	(35)	2,978	16	2,959
<b>Nonoperating revenues (expenses):</b>				
Interest and other investment income	-	9	-	9
Interest and other investment expense	(638)	-	-	(638)
Gain (Loss) on disposition of assets	-	-	(552)	(552)
Total nonoperating revenues (expenses)	(638)	9	(552)	(1,181)
Income before contributions and transfers	(673)	2,987	(536)	1,778
Capital contributions	-	-	87	87
Transfers (out)	-	(2,769)	-	(2,769)
<b>Change in net position</b>	<b>(673)</b>	<b>218</b>	<b>(449)</b>	<b>(904)</b>
<b>Total net position, July 1</b>	<b>37,718</b>	<b>1,661</b>	<b>1,434</b>	<b>40,813</b>
<b>Total net position, June 30</b>	<b>\$ 37,045</b>	<b>\$ 1,879</b>	<b>\$ 985</b>	<b>\$ 39,909</b>

**State of Indiana**  
**Combining Statement of Cash Flows**  
**Non-Major Enterprise Funds**  
**For the Fiscal Year Ended June 30, 2013**

(amounts expressed in thousands)

	<b>Residual Malpractice Insurance Authority</b>	<b>Inns and Concessions</b>	<b>Wabash Memorial Bridge</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 1,989	\$ 23,653	\$ 694	\$ 26,336
Cash paid for general and administrative	(712)	(16,347)	(112)	(17,171)
Cash paid to suppliers	-	(4,361)	(329)	(4,690)
Cash paid for claims expense	(3,053)	-	-	(3,053)
Net cash provided (used) by operating activities	(1,776)	2,945	253	1,422
<b>Cash flows from noncapital financing activities:</b>				
Transfers out	-	(2,769)	-	(2,769)
Net cash provided (used) by noncapital financing activities	-	(2,769)	-	(2,769)
<b>Cash flows from capital and related financing activities:</b>				
Acquisition/construction of capital assets	-	(89)	(610)	(699)
Capital contributions	-	-	87	87
Net cash provided (used) by capital and related financing activities	-	(89)	(523)	(612)
<b>Cash flows from investing activities:</b>				
Proceeds from sales of investments	9,250	100	-	9,350
Purchase of investments	(9,508)	-	-	(9,508)
Interest income (expense) on investments	2,242	9	-	2,251
Net cash provided (used) by investing activities	1,984	109	-	2,093
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>208</b>	<b>196</b>	<b>(270)</b>	<b>134</b>
<b>Cash and cash equivalents, July 1</b>	<b>2,824</b>	<b>5,227</b>	<b>780</b>	<b>8,831</b>
<b>Cash and cash equivalents, June 30</b>	<b>\$ 3,032</b>	<b>\$ 5,423</b>	<b>\$ 510</b>	<b>\$ 8,965</b>
<b>Reconciliation of cash , cash equivalents and investments:</b>				
Cash and cash equivalents unrestricted at end of year	\$ 3,032	\$ 5,423	\$ 510	\$ 8,965
Investments unrestricted	62,973	335	-	63,308
<b>Cash, cash equivalents and investments per balance sheet</b>	<b>\$ 66,005</b>	<b>\$ 5,758</b>	<b>\$ 510</b>	<b>\$ 72,273</b>
<b>Noncash investing, capital and financing activities:</b>				
Increase (Decrease) in fair value of investments	\$ (2,815)	\$ -	\$ -	\$ (2,815)

**State of Indiana**  
**Combining Statement of Cash Flows**  
**Non-Major Enterprise Funds**  
**For the Fiscal Year Ended June 30, 2013**

(amounts expressed in thousands)

	<b>Residual Malpractice Insurance Authority</b>	<b>Inns and Concessions</b>	<b>Wabash Memorial Bridge</b>	<b>Total</b>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (35)	\$ 2,978	\$ 16	\$ 2,959
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense	-	24	144	168
(Increase) decrease in receivables	155	11	11	177
(Increase) decrease in inventory	-	(33)	3	(30)
(Increase) decrease in prepaid expenses	-	6	-	6
Increase (decrease) in claims payable	(1,521)	-	-	(1,521)
Increase (decrease) in accounts payable	-	11	13	24
Increase (decrease) in deferred revenue	(292)	(167)	66	(393)
Increase (decrease) in salaries payable	-	43	-	43
Increase (decrease) in compensated absences	-	23	-	23
Increase (decrease) in other payables	(83)	49	-	(34)
Net cash provided (used) by operating activities	<u>\$ (1,776)</u>	<u>\$ 2,945</u>	<u>\$ 253</u>	<u>\$ 1,422</u>



## INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

**Self-Insurance Funds** - The self-insurance funds consist of the **State Police Health Insurance Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund.** These funds administer health insurance and disability plans for state employees and state police personnel 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, 2013**  
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
<b>Assets</b>								
Current assets:								
Cash, cash equivalents and investments - unrestricted	\$ 4,765	\$ 22,261	\$ 9,528	\$ 1,696	\$ 45,152	\$ 308	\$ 57	\$ 83,767
Receivables:								
Accounts	4,435	943	1,755	1,535	15,769	-	-	24,437
Interfund services provided	406	7,918	-	-	-	-	-	8,324
Inventory	5,282	302	-	-	-	-	-	5,584
Total current assets	14,888	31,424	11,283	3,231	60,921	308	57	122,112
Noncurrent assets:								
Capital assets:								
Capital assets being depreciated/amortized less accumulated depreciation/amortization	16,669	55,751	-	-	-	-	-	72,420
Total capital assets, net of depreciation/amortization	(11,953)	(43,605)	-	-	-	-	-	(55,558)
Total noncurrent assets	4,716	12,146	-	-	-	-	-	16,862
Total noncurrent assets	4,716	12,146	-	-	-	-	-	16,862
<b>Total assets</b>	<b>19,604</b>	<b>43,570</b>	<b>11,283</b>	<b>3,231</b>	<b>60,921</b>	<b>308</b>	<b>57</b>	<b>138,974</b>
<b>Liabilities</b>								
Current liabilities:								
Accounts payable	2,897	3,605	3,352	4,840	35,297	20	-	50,011
Salaries and benefits payable	445	1,436	-	-	67	446	21	2,415
Accrued liability for compensated absences	474	1,816	-	-	21	430	13	2,754
Unearned revenue	2	-	-	-	-	-	-	2
Other liabilities	1	-	-	-	-	-	-	1
Total current liabilities	3,819	6,857	3,352	4,840	35,385	896	34	55,183
Noncurrent liabilities:								
Accrued liability for compensated absences	418	1,596	-	-	16	364	11	2,405
Total noncurrent liabilities	418	1,596	-	-	16	364	11	2,405
<b>Total liabilities</b>	<b>4,237</b>	<b>8,453</b>	<b>3,352</b>	<b>4,840</b>	<b>35,401</b>	<b>1,260</b>	<b>45</b>	<b>57,588</b>
<b>Net position</b>								
Net investment in capital assets	4,716	12,147	-	-	-	-	-	16,863
Unrestricted (deficit)	10,651	22,970	7,931	(1,609)	25,520	(952)	12	64,523
Total net position	\$ 15,367	\$ 35,117	\$ 7,931	\$ (1,609)	\$ 25,520	\$ (952)	\$ 12	\$ 81,386

**State of Indiana**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Fiscal Year Ended June 30, 2013**

(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
<b>Operating revenues:</b>								
Sales/rents/premiums	\$ 41,366	\$ 111,983	\$ 35,419	\$ 22,294	\$ 326,754	\$ -	\$ -	\$ 537,816
Charges for services	-	163	-	-	-	8,069	361	8,593
Other	133	1	-	613	-	-	-	747
Total operating revenues	41,499	112,147	35,419	22,907	326,754	8,069	361	547,156
Cost of sales	22,607	1,722	-	-	-	-	-	24,329
Gross margin	18,892	110,425	35,419	22,907	326,754	8,069	361	522,827
<b>Operating expenses:</b>								
General and administrative expense	14,727	104,062	2,150	600	17,969	8,582	320	148,410
Health / disability benefit payments	-	-	29,147	21,347	297,386	-	-	347,880
Depreciation and amortization	457	6,290	-	-	-	-	-	6,747
Total operating expenses	15,184	110,352	31,297	21,947	315,355	8,582	320	503,037
Operating income (loss)	3,708	73	4,122	960	11,399	(513)	41	19,790
<b>Nonoperating revenues (expenses):</b>								
Interest and other investment expense	(214)	(2)	-	-	-	-	-	(216)
Gain (Loss) on disposition of assets	93	(227)	-	-	-	-	-	(134)
Total nonoperating revenues (expenses)	(121)	(229)	-	-	-	-	-	(350)
Income before contributions and transfers	3,587	(156)	4,122	960	11,399	(513)	41	19,440
Transfers in	5,698	500	-	-	-	-	-	6,198
Transfers (out)	(122)	(20)	-	-	-	-	-	(142)
<b>Change in net position</b>	9,163	324	4,122	960	11,399	(513)	41	25,496
<b>Total net position, July 1, as restated</b>	6,204	34,793	3,809	(2,569)	14,121	(439)	(29)	55,890
<b>Total net position, June 30</b>	\$ 15,367	\$ 35,117	\$ 7,931	\$ (1,609)	\$ 25,520	\$ (952)	\$ 12	\$ 81,386

**State of Indiana**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Fiscal Year Ended June 30, 2013**  
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
<b>Cash flows from operating activities:</b>								
Cash received from customers	\$ 42,014	\$ 110,041	\$ 35,315	\$ 22,698	\$ 327,959	\$ 8,089	\$ 361	\$ 546,457
Cash paid for general and administrative	(14,683)	(104,002)	(2,175)	(600)	(17,799)	(8,456)	(324)	(148,039)
Cash paid for salary/health/disability benefit payments	-	-	(29,720)	(21,691)	(302,949)	-	-	(354,360)
Cash paid to suppliers	(24,330)	(694)	-	-	-	-	-	(25,024)
Net cash provided (used) by operating activities	3,001	5,345	3,420	407	7,211	(387)	37	19,034
<b>Cash flows from noncapital financing activities:</b>								
Transfers in	5,698	500	-	-	-	-	-	6,198
Transfers out	(122)	(20)	-	-	-	-	-	(142)
Net cash provided (used) by noncapital financing activities	5,576	480	-	-	-	-	-	6,056
<b>Cash flows from capital and related financing activities:</b>								
Acquisition/construction of capital assets	(71)	(7,370)	-	-	-	-	-	(7,441)
Proceeds from sale of assets	93	88	-	-	-	-	-	181
Principal payments -- capital leases	(5,761)	(109)	-	-	-	-	-	(5,870)
Interest paid	(214)	(2)	-	-	-	-	-	(216)
Net cash provided (used) by capital and related financing activities	(5,953)	(7,393)	-	-	-	-	-	(13,346)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>2,624</b>	<b>(1,566)</b>	<b>3,420</b>	<b>407</b>	<b>7,211</b>	<b>(387)</b>	<b>37</b>	<b>11,744</b>
<b>Cash and cash equivalents, July 1</b>	<b>2,141</b>	<b>23,829</b>	<b>6,108</b>	<b>1,289</b>	<b>37,941</b>	<b>695</b>	<b>20</b>	<b>72,023</b>
<b>Cash and cash equivalents, June 30</b>	<b>\$ 4,765</b>	<b>\$ 22,261</b>	<b>\$ 9,528</b>	<b>\$ 1,696</b>	<b>\$ 45,152</b>	<b>\$ 308</b>	<b>\$ 57</b>	<b>\$ 83,767</b>
<b>Reconciliation of cash, cash equivalents and investments:</b>								
Cash and cash equivalents unrestricted at end of year	\$ 4,765	\$ 22,261	\$ 9,528	\$ 1,696	\$ 45,152	\$ 308	\$ 57	\$ 83,767
<b>Cash, cash equivalents and investments per balance sheet</b>	<b>\$ 4,765</b>	<b>\$ 22,261</b>	<b>\$ 9,528</b>	<b>\$ 1,696</b>	<b>\$ 45,152</b>	<b>\$ 308</b>	<b>\$ 57</b>	<b>\$ 83,767</b>



**State of Indiana**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Fiscal Year Ended June 30, 2013**  
(amounts expressed in thousands)

	Institutional Industries	Administrative Services Revolving	State Police Health Insurance Fund	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization	Total
Operating income (loss)	\$ 3,708	\$ 73	\$ 4,122	\$ 960	\$ 11,399	\$ (513)	\$ 41	\$ 19,790
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation/amortization expense	457	6,290	-	-	-	-	-	6,747
(Increase) decrease in receivables	355	(628)	(104)	(210)	1,205	-	-	618
(Increase) decrease in interfund services provided	129	(1,478)	-	-	-	-	-	(1,349)
(Increase) decrease in inventory	(325)	15	-	-	-	-	-	(310)
Increase (decrease) in health and disability benefits payable	-	-	(573)	(343)	(5,563)	-	-	(6,479)
Increase (decrease) in accounts payable	(1,364)	1,014	(25)	-	171	20	-	(184)
Increase (decrease) in unearned revenue	(3)	-	-	-	-	-	-	(3)
Increase (decrease) in salaries payable	2	(322)	-	-	6	42	-	(272)
Increase (decrease) in compensated absences	43	381	-	-	(7)	64	(4)	477
Increase (decrease) in other payables	(1)	-	-	-	-	-	-	(1)
Net cash provided (used) by operating activities	\$ 3,001	\$ 5,345	\$ 3,420	\$ 407	\$ 7,211	\$ (387)	\$ 37	\$ 19,034

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

Operating income (loss)

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

Depreciation/amortization expense

(Increase) decrease in receivables

(Increase) decrease in interfund services provided

(Increase) decrease in inventory

Increase (decrease) in health and disability benefits payable

Increase (decrease) in accounts payable

Increase (decrease) in unearned revenue

Increase (decrease) in salaries payable

Increase (decrease) in compensated absences

Increase (decrease) in other payables

Net cash provided (used) by operating activities

## FIDUCIARY FUNDS

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

### PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

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

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

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

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

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

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

### PRIVATE-PURPOSE TRUST FUNDS

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

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

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

## FIDUCIARY FUNDS

### AGENCY FUNDS

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

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

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

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

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

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

**State of Indiana**  
**Combining Statement of Fiduciary Net Position**  
**Pension and Other Employee Benefit Trust Funds**  
**June 30, 2013**

(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
<b>Assets</b>					
Cash, cash equivalents and non-pension investments	\$ 105,526	\$ 11,943	\$ 2,154	\$ 11,295	\$ 130,918
Securities lending collateral	-	-	-	1,080,547	1,080,547
Receivables:					
Contributions	224	51	141	19,711	20,127
Interest	372	50	62	91,424	91,908
Member loans	257	-	-	-	257
From investment sales	20,607	-	-	2,406,506	2,427,113
Other	-	-	-	2,302	2,302
Total receivables	21,460	101	203	2,519,943	2,541,707
Pension and other employee benefit investments at fair value:					
Short term investments	-	-	-	1,496,036	1,496,036
Equity Securities	205,281	-	-	6,678,067	6,883,348
Debt Securities	109,037	60,546	220,035	11,636,389	12,026,007
Other	-	-	-	7,842,229	7,842,229
Total investments at fair value	314,318	60,546	220,035	27,652,721	28,247,620
Other assets	-	-	-	304	304
Property, plant and equipment net of accumulated depreciation	-	-	-	12,154	12,154
<b>Total assets</b>	<b>441,304</b>	<b>72,590</b>	<b>222,392</b>	<b>31,276,964</b>	<b>32,013,250</b>
<b>Liabilities:</b>					
Accounts/escrows payable	94	-	19	6,277	6,390
Salaries and benefits payable	-	-	-	2,589	2,589
Benefits payable	-	-	258	87,692	87,950
Investment purchases payable	-	-	-	2,842,609	2,842,609
Securities purchased payable	2,622	-	-	172,606	175,228
Securities lending collateral	-	-	-	1,080,547	1,080,547
<b>Total liabilities</b>	<b>2,716</b>	<b>-</b>	<b>277</b>	<b>4,192,320</b>	<b>4,195,313</b>
<b>Net Position</b>					
Restricted for:					
Employees' pension benefits	438,588	-	-	27,068,066	27,506,654
OPEB benefits	-	72,590	222,115	-	294,705
Future death benefits	-	-	-	12,336	12,336
Local units	-	-	-	4,242	4,242
<b>Total net position</b>	<b>\$ 438,588</b>	<b>\$ 72,590</b>	<b>\$ 222,115</b>	<b>\$ 27,084,644</b>	<b>\$ 27,817,937</b>

**State of Indiana**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Pension and Other Employee Benefit Trust Funds**  
**For the Year Ended June 30, 2013**

(amounts expressed in thousands)

	Primary Government			Fiduciary in Nature	Total
	State Police Pension Fund	State Employee Retiree Health Benefit Trust Fund - DB	State Employee Retiree Health Benefit Trust Fund - DC	Component Unit Indiana Public Retirement System	
<b>Additions:</b>					
Member contributions	\$ 3,786	\$ 949	\$ -	\$ 326,518	\$ 331,253
Employer contributions	47,588	4,110	22,245	2,087,315	2,161,258
Contributions from the State of Indiana	-	-	-	89,132	89,132
Net investment income (loss)	30,824	27	285	1,653,578	1,684,714
Less investment expense	(1,037)	-	-	(139,265)	(140,302)
Federal reimbursements	-	548	-	-	548
Transfers from other retirement funds	-	-	-	14,759	14,759
Other	2	200	-	106	308
<b>Total additions</b>	<b>81,163</b>	<b>5,834</b>	<b>22,530</b>	<b>4,032,143</b>	<b>4,141,670</b>
<b>Deductions:</b>					
Pension and disability benefits	30,724	-	-	2,130,689	2,161,413
Retiree health benefits	-	-	14,651	-	14,651
Death benefits	-	-	-	1,744	1,744
Refunds of contributions and interest	-	-	-	98,414	98,414
Administrative	261	58	111	32,193	32,623
Pension relief distributions	-	-	-	219,814	219,814
Capital projects	-	-	-	13,728	13,728
Transfers to other retirement funds	-	-	-	14,759	14,759
Other	-	-	-	284	284
<b>Total deductions</b>	<b>30,985</b>	<b>58</b>	<b>14,762</b>	<b>2,511,625</b>	<b>2,557,430</b>
<b>Net increase (decrease) in net position</b>	<b>50,178</b>	<b>5,776</b>	<b>7,768</b>	<b>1,520,518</b>	<b>1,584,240</b>
<b>Net position restricted for pension and other employee benefits, July 1, as restated:</b>					
Pension benefits	388,410	-	-	25,547,239	25,935,649
OPEB benefits	-	66,814	214,347	-	281,161
Future death benefits	-	-	-	12,366	12,366
Local units	-	-	-	4,521	4,521
<b>Net position restricted for pension and other employee benefits, June 30</b>	<b>\$ 438,588</b>	<b>\$ 72,590</b>	<b>\$ 222,115</b>	<b>\$ 27,084,644</b>	<b>\$ 27,817,937</b>

**State of Indiana**  
**Combining Statement of Net Position**  
**Private-Purpose Trust Funds**  
**June 30, 2013**

(amounts expressed in thousands)

	Abandoned Property Fund	Private Purpose Trust Fund	Total
<b>ASSETS</b>			
Cash, cash equivalents and non-pension investments	\$ 9,716	\$ 15,399	\$ 25,114
Receivables:			
Taxes	-	4,478	4,478
Interest	1	2	3
Total receivables	1	4,480	4,481
<b>Total assets</b>	<b>9,717</b>	<b>19,879</b>	<b>29,595</b>
<b>LIABILITIES</b>			
Accounts/escrows payable	206	414	620
Salaries and benefits payable	105	-	105
Intergovernmental payable	-	2,364	2,364
<b>Total liabilities</b>	<b>312</b>	<b>2,778</b>	<b>3,089</b>
<b>NET POSITION</b>			
Restricted for:			
Trust beneficiaries	9,405	17,101	26,506
<b>Total net position</b>	<b>\$ 9,405</b>	<b>\$ 17,101</b>	<b>\$ 26,506</b>

**State of Indiana**  
**Combining Statement of Changes in Net Position**  
**Private-Purpose Trust Funds**  
**June 30, 2013**

(amounts expressed in thousands)

	Abandoned Property Fund	Private-Purpose Trust Fund	Total
<b>Additions:</b>			
Taxes	\$ -	\$ 86,714	\$ 86,714
Investment Income	22	47	69
Member Contributions	-	1,614	1,614
Donations/escheats	110,366	-	110,366
	<hr/>		
Total additions	110,388	88,375	198,763
	<hr/>		
<b>Deductions:</b>			
Payments to participants/beneficiaries	133,464	92,143	225,607
	<hr/>		
Total deductions	133,464	92,143	225,607
	<hr/>		
Net increase (decrease) in net position	(23,076)	(3,768)	(26,844)
	<hr/>		
<b>Net position, July 1, as restated</b>	<b>32,481</b>	<b>20,869</b>	<b>53,350</b>
	<hr/>		
<b>Net position, June 30</b>	<b>\$ 9,405</b>	<b>\$ 17,101</b>	<b>\$ 26,506</b>
	<hr/> <hr/>		

**State of Indiana**  
**Combining Statement of Net Position**  
**Agency Funds**  
**June 30, 2013**

(amounts expressed in thousands)

	Employee Payroll, Withholding and Benefits	Local Distributions	Child Support	Department of Insurance	Other Agency Funds	Total
<b>Assets:</b>						
Cash, cash equivalents and investments	\$ 2,951	\$ 165,011	\$ 19,335	\$ 252,611	\$ 78,358	\$ 518,266
Receivables:						
Taxes	-	151,969	-	-	16,581	168,550
Other	-	-	-	-	54	54
<b>Total assets</b>	<b>\$ 2,951</b>	<b>\$ 316,980</b>	<b>\$ 19,335</b>	<b>\$ 252,611</b>	<b>\$ 94,993</b>	<b>\$ 686,870</b>
<b>Liabilities:</b>						
Accounts/escrows payable	\$ 2,951	\$ 316,980	\$ 19,335	\$ 252,611	\$ 78,412	\$ 670,289
Other liabilities	-	-	-	-	16,581	16,581
<b>Total liabilities</b>	<b>\$ 2,951</b>	<b>\$ 316,980</b>	<b>\$ 19,335</b>	<b>\$ 252,611</b>	<b>\$ 94,993</b>	<b>\$ 686,870</b>



**State of Indiana**  
**Combining Statement of Changes In Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2013**

(amounts expressed in thousands)

	<u>Balance, July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30</u>
<b>Employee Payroll, Withholding and Benefits</b>				
Assets:				
Cash, cash equivalents, and investments	\$ 215	\$ 3,631,492	\$ 3,628,756	\$ 2,951
Total assets	<u>\$ 215</u>	<u>\$ 3,631,492</u>	<u>\$ 3,628,756</u>	<u>\$ 2,951</u>
Liabilities:				
Accounts / escrows payable	\$ 215	\$ 3,631,492	\$ 3,628,756	\$ 2,951
Total liabilities	<u>\$ 215</u>	<u>\$ 3,631,492</u>	<u>\$ 3,628,756</u>	<u>\$ 2,951</u>
<b>Local Distributions</b>				
Assets:				
Cash, cash equivalents, and investments	\$ 29,285	\$ 1,704,515	\$ 1,568,789	\$ 165,011
Receivables	128,425	151,969	128,425	151,969
Total assets	<u>\$ 157,710</u>	<u>\$ 1,856,484</u>	<u>\$ 1,697,214</u>	<u>\$ 316,980</u>
Liabilities:				
Accounts / escrows payable	\$ 157,710	\$ 1,856,484	\$ 1,697,214	\$ 316,980
Total liabilities	<u>\$ 157,710</u>	<u>\$ 1,856,484</u>	<u>\$ 1,697,214</u>	<u>\$ 316,980</u>
<b>Child Support</b>				
Assets:				
Cash, cash equivalents, and investments	\$ 18,201	\$ 1,451,301	\$ 1,450,167	\$ 19,335
Total assets	<u>\$ 18,201</u>	<u>\$ 1,451,301</u>	<u>\$ 1,450,167</u>	<u>\$ 19,335</u>
Liabilities:				
Accounts / escrows payable	\$ 18,201	\$ 1,451,301	\$ 1,450,167	\$ 19,335
Total liabilities	<u>\$ 18,201</u>	<u>\$ 1,451,301</u>	<u>\$ 1,450,167</u>	<u>\$ 19,335</u>

continued on next page

**State of Indiana**  
**Combining Statement of Changes In Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended June 30, 2013**

(amounts expressed in thousands)

	Balance, July 1	Additions	Deductions	Balance, June 30
<b>Department of Insurance</b>				
Assets:				
Cash, cash equivalents, and investments	\$ 257,832	\$ 7,310	\$ 12,531	\$ 252,611
Total assets	<u>\$ 257,832</u>	<u>\$ 7,310</u>	<u>\$ 12,531</u>	<u>\$ 252,611</u>
Liabilities:				
Accounts / escrows payable	\$ 257,832	\$ 7,310	\$ 12,531	\$ 252,611
Total liabilities	<u>\$ 257,832</u>	<u>\$ 7,310</u>	<u>\$ 12,531</u>	<u>\$ 252,611</u>
<b>Other Agency Funds</b>				
Assets:				
Cash, cash equivalents, and investments	\$ 63,678	\$ 730,196	\$ 715,516	\$ 78,358
Receivables	15,211	16,635	15,211	16,635
Total assets	<u>\$ 78,889</u>	<u>\$ 746,831</u>	<u>\$ 730,727</u>	<u>\$ 94,993</u>
Liabilities:				
Accounts / escrows payable	\$ 63,731	\$ 730,250	\$ 715,569	\$ 78,412
Other liabilities	15,158	16,581	15,158	16,581
Total liabilities	<u>\$ 78,889</u>	<u>\$ 746,831</u>	<u>\$ 730,727</u>	<u>\$ 94,993</u>
<b>Total Agency Funds</b>				
Assets:				
Cash, cash equivalents, and investments	\$ 369,211	\$ 7,524,814	\$ 7,375,759	\$ 518,266
Receivables	143,636	168,604	143,636	168,604
Total assets	<u>\$ 512,847</u>	<u>\$ 7,693,418</u>	<u>\$ 7,519,395</u>	<u>\$ 686,870</u>
Liabilities:				
Accounts / escrows payable	\$ 497,689	\$ 7,676,837	\$ 7,504,237	\$ 670,289
Other liabilities	15,158	16,581	15,158	16,581
Total liabilities	<u>\$ 512,847</u>	<u>\$ 7,693,418</u>	<u>\$ 7,519,395</u>	<u>\$ 686,870</u>



## NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

### GOVERNMENTAL FUNDS

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

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

### PROPRIETARY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

## 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, 2013**

(amounts expressed in thousands)

	Indiana Economic Development Corporation	Totals
<b>Assets</b>		
Current assets:		
Cash, cash equivalents and investments - unrestricted	\$ 151,575	\$ 151,575
Receivables (net)	1,015	1,015
Total current assets	152,590	152,590
Noncurrent assets:		
Loans	35,289	35,289
Capital assets:		
Capital assets being depreciated/amortized	427	427
less accumulated depreciation/amortization	(330)	(330)
Total capital assets, net of depreciation/amortization	97	97
Total noncurrent assets	35,386	35,386
<b>Total assets</b>	<b>187,976</b>	<b>187,976</b>
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	2,540	2,540
Unearned revenue	16,222	16,222
Other liabilities	344	344
Current portion of long-term liabilities	236	236
Total current liabilities	19,342	19,342
<b>Total liabilities</b>	<b>19,342</b>	<b>19,342</b>
<b>NET POSITION</b>		
Net investment in capital assets	97	97
Restricted - expendable:		
Other purposes	317	317
Unrestricted	168,220	168,220
<b>Total net position</b>	<b>\$ 168,634</b>	<b>\$ 168,634</b>

**State of Indiana**  
**Combining Statement of Activities**  
**Non-Major Discretely Presented Component Units -**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2013**  
(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	\$ 31,365	\$ 161	\$ 1,501	\$ -	\$ (29,703)	\$ (29,703)
Total component units	\$ 31,365	\$ 161	\$ 1,501	\$ -	(29,703)	(29,703)
General Revenues:						
Gaming tax					1,203	1,203
Investment earnings					207	207
Payments from State of Indiana					48,381	48,381
Total general revenues					49,791	49,791
Changes in net position					20,088	20,088
Net position - beginning					148,546	148,546
Net position - ending					\$ 168,634	\$ 168,634

**State of Indiana**  
**Combining Statement of Net Position**  
**Non-Major Discretely Presented Component Units -**  
**Proprietary Funds**  
**June 30, 2013**  
(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.
<b>Assets</b>					
Current assets:					
Cash, cash equivalents and investments - unrestricted	\$ 45,120	\$ -	\$ 65,706	\$ 168,833	\$ 145,863
Cash, cash equivalents and investments - restricted	-	89,340	178,935	-	4,022
Receivables (net)	1,682	260,847	14,512	324	4,347
Due from primary government	-	-	-	5,000	-
Inventory	-	-	-	-	-
Prepaid expenses	-	-	-	6	65
Loans	-	-	20,672	-	14,115
Investment in direct financing lease	660	-	-	-	-
Other assets	-	-	2,063	-	-
<b>Total current assets</b>	<b>47,462</b>	<b>350,187</b>	<b>281,888</b>	<b>174,163</b>	<b>168,412</b>
Noncurrent assets:					
Cash, cash equivalents and investments - unrestricted	-	-	92,335	80,973	15,143
Cash, cash equivalents and investments - restricted	-	29,273	886,604	-	-
Receivables (net)	-	1,452,746	581	-	-
Due from primary government	-	-	-	45,000	-
Loans	-	-	38,686	-	154,136
Investment in direct financing lease	953,731	-	-	-	-
Other assets	-	16,500	-	-	-
Capital assets:					
Capital assets not being depreciated/amortized	-	-	-	-	-
Capital assets being depreciated/amortized	-	-	6,906	215	1,458
less accumulated depreciation/amortization	-	-	(4,386)	(192)	(1,297)
<b>Total capital assets, net of depreciation/amortization</b>	<b>-</b>	<b>-</b>	<b>2,520</b>	<b>23</b>	<b>161</b>
<b>Total noncurrent assets</b>	<b>953,731</b>	<b>1,498,519</b>	<b>1,020,726</b>	<b>125,996</b>	<b>169,440</b>
<b>Total assets</b>	<b>1,001,193</b>	<b>1,848,706</b>	<b>1,302,614</b>	<b>300,159</b>	<b>337,852</b>
<b>Deferred Outflows of Resources</b>					
Accumulated decrease in fair value of hedging derivatives	155,370	14,234	8,129	-	-
Deferred refunding costs	-	-	7,898	-	-
<b>Total deferred outflows of resources</b>	<b>155,370</b>	<b>14,234</b>	<b>16,027</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	67	1,265	12,523	17	7,486
Interest payable	8,711	21,654	12,063	-	50
Unearned revenue	-	-	24,879	-	-
Other liabilities	-	39,137	-	1	-
Current portion of long-term liabilities	660	292,155	18,470	-	750
<b>Total current liabilities</b>	<b>9,438</b>	<b>354,211</b>	<b>67,935</b>	<b>18</b>	<b>8,286</b>
Noncurrent liabilities:					
Accrued liability for compensated absences	-	-	-	-	-
Net pension and OPEB liabilities	-	-	-	-	-
Unearned revenue	-	487	-	-	-
Revenue bonds/notes payable	976,301	1,475,348	826,104	-	189,381
Derivative instrument liability	155,370	14,234	8,129	-	-
Other noncurrent liabilities	835	-	-	-	2,022
<b>Total noncurrent liabilities</b>	<b>1,132,506</b>	<b>1,490,069</b>	<b>834,233</b>	<b>-</b>	<b>191,403</b>
<b>Total liabilities</b>	<b>1,141,944</b>	<b>1,844,280</b>	<b>902,168</b>	<b>18</b>	<b>199,689</b>
<b>Net Position</b>					
Net investment in capital assets	-	-	2,520	23	161
Restricted - nonexpendable:					
Grants/constitutional restrictions	-	-	-	-	-
Student aid	-	-	-	-	-
Other purposes	-	-	-	-	-
Restricted - expendable:					
Grants/constitutional restrictions	-	-	99,909	-	-
Future debt service	-	3,095	151,893	-	4,022
Endowments	-	-	-	-	-
Capital projects	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	14,619	15,565	162,151	300,118	133,980
<b>Total net position</b>	<b>\$ 14,619</b>	<b>\$ 18,660</b>	<b>\$ 416,473</b>	<b>\$ 300,141</b>	<b>\$ 138,163</b>



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
\$ 4,473	\$ 20,296	\$ 6,742	\$ 4,760	\$ 9,506	\$ 4,409	\$ 475,708
-	-	5,601	-	-	-	277,898
117	688	812	8,534	5	720	292,588
-	-	-	-	-	-	5,000
22	-	88	-	-	229	339
101	271	95	-	-	50	588
-	-	-	-	-	-	34,787
-	195	-	-	-	-	855
-	-	-	-	-	-	2,063
<u>4,713</u>	<u>21,450</u>	<u>13,338</u>	<u>13,294</u>	<u>9,511</u>	<u>5,408</u>	<u>1,089,826</u>
226	-	-	-	-	-	188,677
-	-	-	-	-	1,057	916,934
-	-	-	-	-	296	1,453,623
-	-	-	-	-	-	45,000
-	-	-	-	-	-	192,822
-	86	-	-	-	-	953,817
-	-	-	-	-	226	16,726
79,801	26,217	8,487	-	-	-	114,505
40,503	128,243	94,654	-	-	1,197	273,176
(15,638)	(61,343)	(58,147)	-	-	(609)	(141,612)
<u>104,666</u>	<u>93,117</u>	<u>44,994</u>	<u>-</u>	<u>-</u>	<u>588</u>	<u>246,069</u>
<u>104,892</u>	<u>93,203</u>	<u>44,994</u>	<u>-</u>	<u>-</u>	<u>2,167</u>	<u>4,013,668</u>
<b>109,605</b>	<b>114,653</b>	<b>58,332</b>	<b>13,294</b>	<b>9,511</b>	<b>7,575</b>	<b>5,103,494</b>
-	-	-	-	-	-	177,733
-	-	-	-	-	-	7,898
-	-	-	-	-	-	<b>185,631</b>
385	988	900	18,486	50	654	42,821
-	-	-	-	-	-	42,478
-	200	181	13,069	-	206	38,535
-	771	6	1,013	-	226	41,154
-	-	2,849	-	-	-	314,884
<u>385</u>	<u>1,959</u>	<u>3,936</u>	<u>32,568</u>	<u>50</u>	<u>1,086</u>	<u>479,872</u>
-	-	126	-	-	-	126
-	-	68	-	-	-	68
-	-	-	-	-	-	487
-	-	-	-	-	-	3,467,134
-	-	-	-	-	-	177,733
-	-	8,219	-	-	8	11,084
-	-	8,413	-	-	8	3,656,632
<b>385</b>	<b>1,959</b>	<b>12,349</b>	<b>32,568</b>	<b>50</b>	<b>1,094</b>	<b>4,136,504</b>
104,667	92,315	33,833	-	-	588	234,107
57	-	-	-	-	777	834
157	-	-	-	-	-	157
686	-	-	-	-	-	686
-	-	5,402	616	-	1,217	107,144
-	-	-	-	-	-	159,010
-	-	-	-	-	244	244
-	-	200	-	-	1,094	1,294
-	-	-	-	-	376	376
<u>3,653</u>	<u>20,379</u>	<u>6,548</u>	<u>(19,890)</u>	<u>9,461</u>	<u>2,185</u>	<u>648,769</u>
<b>\$ 109,220</b>	<b>\$ 112,694</b>	<b>\$ 45,983</b>	<b>\$ (19,274)</b>	<b>\$ 9,461</b>	<b>\$ 6,481</b>	<b>\$ 1,152,621</b>



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
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,466)
	-	-	-	-	-	-	-	(635)
	-	-	-	-	-	-	-	10,990
	-	-	-	-	-	-	-	(274)
29,313	-	-	-	-	-	-	-	29,313
	(1,549)	-	-	-	-	-	-	(1,549)
	-	4,539	-	(4,000)	-	-	-	4,539
	-	-	-	-	(4,155)	-	-	(4,000)
	-	-	-	-	-	(63)	-	(4,155)
	-	-	-	-	-	-	(8,683)	(63)
29,313	(1,549)	4,539	(4,000)	(4,155)	(63)	(8,683)	(8,683)	24,017
794	8	42	11	10	33	152	2,319	
-	790	-	9,486	-	-	9,070	19,346	
-	-	3	-	-	-	-	3	
794	798	45	9,497	10	33	9,222	21,668	
30,107	(751)	4,584	5,497	(4,145)	(30)	539	45,685	
108,056	109,971	108,110	40,486	(15,129)	9,491	5,942	1,106,936	
\$	\$ 138,163	\$ 112,694	\$ 45,983	\$ (19,274)	\$ 9,461	\$ 6,481	\$ 1,152,621	

**State of Indiana**  
**Combining Statement of Net Position**  
**Non-Major Discretely Presented Component Units -**  
**Colleges and Universities**  
**June 30, 2013**  
(amounts expressed in thousands)

	Ball State University	Indiana State University	Ivy Tech Community College	University of Southern Indiana	Vincennes University	Totals
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and investments - unrestricted	\$ 167,560	\$ 51,148	\$ 268,120	\$ 39,800	\$ 25,320	\$ 551,948
Cash, cash equivalents and investments - restricted	-	-	-	-	38,543	38,543
Receivables (net)	42,207	16,607	37,525	14,898	8,269	119,506
Inventory	1,297	101	-	1,223	2,234	4,855
Prepaid expenses	3,288	1,547	294	19	228	5,376
Other assets	15,430	355	524	8,874	359	25,542
<b>Total current assets</b>	<b>229,782</b>	<b>69,758</b>	<b>306,463</b>	<b>64,814</b>	<b>74,953</b>	<b>745,770</b>
Noncurrent assets:						
Cash, cash equivalents and investments - unrestricted	2,470	111,657	-	-	-	114,127
Cash, cash equivalents and investments - restricted	293,157	46,047	107,697	137,341	126,411	710,653
Receivables (net)	9,579	8,143	35,708	-	583	54,013
Net pension and OPEB assets	9,080	14,238	-	-	8,901	32,219
Other assets	5,717	5,915	1,128	5,536	223	18,519
Capital assets:						
Capital assets not being depreciated/amortized	25,588	54,090	42,367	16,479	28,586	167,110
Capital assets being depreciated/amortized	910,537	566,127	836,134	300,827	285,149	2,898,774
less accumulated depreciation/amortization	(332,872)	(253,000)	(244,744)	(141,993)	(111,875)	(1,084,484)
Total capital assets, net of depreciation/amortization	603,253	367,217	633,757	175,313	201,860	1,981,400
<b>Total noncurrent assets</b>	<b>923,256</b>	<b>553,217</b>	<b>778,290</b>	<b>318,190</b>	<b>337,978</b>	<b>2,910,931</b>
<b>Total assets</b>	<b>1,153,038</b>	<b>622,975</b>	<b>1,084,753</b>	<b>383,004</b>	<b>412,931</b>	<b>3,656,701</b>
<b>Deferred Outflows of Resources</b>						
Accumulated decrease in fair value of hedging derivatives	-	-	-	2,084	127	2,211
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,084</b>	<b>127</b>	<b>2,211</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	26,727	9,038	26,163	7,733	9,457	79,118
Interest payable	-	-	-	1,601	-	1,601
Unearned revenue	851	1,251	20,546	1,572	2,771	26,991
Accrued liability for compensated absences	-	3,394	10,393	290	1,187	15,264
Other liabilities	7,248	6,445	6,580	3,208	3,635	27,116
Current portion of long-term liabilities	11,475	9,622	61,958	11,404	4,376	98,835
<b>Total current liabilities</b>	<b>46,301</b>	<b>29,750</b>	<b>125,640</b>	<b>25,808</b>	<b>21,426</b>	<b>248,925</b>
Noncurrent liabilities:						
Accrued liability for compensated absences	7,648	642	5,866	2,485	-	16,641
Other postemployment benefits	-	-	19,357	7,767	-	27,124
Unearned revenue	-	2	-	-	-	2
Funds held in trust for others	-	-	-	-	36,559	36,559
Advances from federal government	-	7,716	-	-	1,116	8,832
Revenue bonds/notes payable	184,644	135,384	329,101	123,459	61,341	833,929
Derivative instrument liability	-	-	-	2,084	127	2,211
Other noncurrent liabilities	11,466	4,189	340	41	13	16,049
<b>Total noncurrent liabilities</b>	<b>203,758</b>	<b>147,933</b>	<b>354,664</b>	<b>135,836</b>	<b>99,156</b>	<b>941,347</b>
<b>Total liabilities</b>	<b>250,059</b>	<b>177,683</b>	<b>480,304</b>	<b>161,644</b>	<b>120,582</b>	<b>1,190,272</b>
<b>Deferred Inflows of Resources</b>						
Deferred service concession arrangement receipts	-	1,941	-	-	-	1,941
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>1,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,941</b>
<b>Net Position</b>						
Net investment in capital assets	425,877	248,220	230,828	45,158	135,878	1,085,961
Restricted - nonexpendable:						
Permanent funds	-	36,957	-	-	-	36,957
Instruction and research	23,690	632	1,300	6,875	-	32,497
Student aid	40,054	2,174	21,616	23,741	18,528	106,113
Other purposes	8,048	1,943	2,515	6,460	4,295	23,261
Restricted - expendable:						
Grants/constitutional restrictions	3,475	4,660	7,545	-	59	15,739
Future debt service	6,448	-	-	123	-	6,571
Instruction and research	53,561	3,364	186	9,546	-	66,657
Student aid	45,746	-	4,146	22,066	6,742	78,700
Endowments	-	9,620	1,169	-	-	10,789
Capital projects	15,357	4,758	48,766	6,603	1,879	77,363
Other purposes	14,358	2,187	2,022	5,844	1,827	26,238
Unrestricted	266,365	128,836	284,356	97,028	123,268	899,853
<b>Total net position</b>	<b>\$ 902,979</b>	<b>\$ 443,351</b>	<b>\$ 604,449</b>	<b>\$ 223,444</b>	<b>\$ 292,476</b>	<b>\$ 2,466,699</b>

**State of Indiana**  
**Combining Statement of Activities**  
**Non-Major Discretely Presented Component Units -**  
**Colleges and Universities**  
**For the Year Ended June 30, 2013**  
(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	\$ 439,116	\$ 235,469	\$ 24,289	\$ 3,659	\$ (175,699)	\$ -	\$ -	\$ -	\$ -	\$ (175,699)
Indiana State University	223,301	105,078	15,616	407	-	(102,200)	-	-	-	(102,200)
Ivy Tech Community College	649,263	167,316	33,626	1,835	-	-	(446,486)	-	-	(446,486)
University of Southern Indiana	152,791	74,136	27,031	584	-	-	-	(51,040)	-	(51,040)
Vincennes University	122,409	46,163	16,376	-	-	-	-	-	(59,870)	(59,870)
<b>Total component units</b>	<b>\$ 1,586,880</b>	<b>\$ 628,162</b>	<b>\$ 116,938</b>	<b>\$ 6,485</b>	<b>(175,699)</b>	<b>(102,200)</b>	<b>(446,486)</b>	<b>(51,040)</b>	<b>(59,870)</b>	<b>(835,295)</b>
General revenues:										
Investment earnings					20,332	7,362	5,956	8,621	2,668	44,939
Payments from State of Indiana					139,513	76,468	217,160	51,965	41,960	527,066
Other					54,397	36,061	261,516	2,458	24,655	379,087
Total general revenues					214,242	119,891	484,632	63,044	69,283	951,092
Change in net position					38,543	17,691	38,146	12,004	9,413	115,797
Net position - beginning, as restated					864,436	425,660	566,303	211,440	283,063	2,350,902
Net position - ending					\$ 902,979	\$ 443,351	\$ 604,449	\$ 223,444	\$ 292,476	\$ 2,466,699

