

State of Indiana
Combining Balance Sheet
Special Revenue Funds
June 30, 1999
(amounts expressed in thousands)

	<u>County Welfare Administration</u>	<u>Higher Education</u>	<u>Hospital Care for the Indigent</u>	<u>Motor Vehicle Highway Fund</u>
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ 33,199	\$ 5,673	\$ 23,388	\$ 14,973
Cash, cash equivalents, and investments w/ fiscal agent	-	-	-	-
Securities lending collateral	-	-	-	-
Receivables:				
Taxes	-	-	-	8,976
Accounts	-	-	-	-
Grants	-	-	-	2,366
Interest	-	-	-	-
Interfund	-	-	-	-
Prepaid expenditures	150	-	-	2,390
Advances to other funds	-	-	-	46,639
Intergovernmental loans	-	-	-	-
Food stamp inventory	-	-	-	-
Total assets	\$ 33,349	\$ 5,673	\$ 23,388	\$ 75,344
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ 2,781	\$ -	\$ 580	\$ 3,724
Salaries and benefits payable	3,901	-	12	4,955
Advances from other funds	-	-	-	-
Interfund	-	-	-	-
Due to other funds	788	-	-	2,587
Due to component unit	-	-	-	-
Tax refunds payable	-	-	-	634
Deferred revenue	-	-	-	-
Accrued liability for compensated absences - current	352	-	1	78
Securities lending collateral	-	-	-	-
Total liabilities	7,822	-	593	11,978
Fund balance:				
Reserved:				
Encumbrances and prepaid items	2,136	-	19	16,391
Advances to other funds	-	-	-	46,639
Intergovernmental loans	-	-	-	-
Unreserved:				
Designated for Appropriations	-	5,673	-	336
Designated for Allotments	23,391	-	22,776	-
Undesignated	-	-	-	-
Total fund balance	25,527	5,673	22,795	63,366
Total liabilities and fund balance	\$ 33,349	\$ 5,673	\$ 23,388	\$ 75,344

State and Federal Welfare Assistance	Title IV-D	Title XX	Medicaid Assistance	Medicaid Administration	Welfare Work Incentive
\$ 39,977	\$ 21,381	\$ 716	\$ 35,659	\$ 1,267	\$ 23,659
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,203	643	16,796	202	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 39,977	\$ 26,584	\$ 1,359	\$ 52,455	\$ 1,469	\$ 23,659

\$ 26,602	\$ 11,844	\$ 4,767	\$ 228,138	\$ 3,512	\$ 1,736
87	128	31	-	7	646
-	-	-	-	-	-
-	448	-	-	-	204
-	-	-	-	-	-
-	-	-	-	-	-
6,380	-	-	-	-	-
11	12	3	-	-	57
-	-	-	-	-	-
33,080	12,432	4,801	228,138	3,519	2,643

9	540	8	-	44	643
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,888	12,444	-	-	-	4,457
-	1,168	(3,450)	(175,683)	(2,094)	15,916
6,897	14,152	(3,442)	(175,683)	(2,050)	21,016
\$ 39,977	\$ 26,584	\$ 1,359	\$ 52,455	\$ 1,469	\$ 23,659

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	Bureau of Motor Vehicles Commission	Health and Environmental Programs	Vocational Rehabilitation Division	School Lunch
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ -	\$ 2,335	\$ -	\$ -
Cash, cash equivalents, and investments w/ fiscal agent	-	-	-	-
Securities lending collateral	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Grants	-	4,270	2,556	211
Interest	-	-	-	-
Interfund	-	-	-	-
Prepaid expenditures	-	-	53	-
Advances to other funds	-	-	-	-
Intergovernmental loans	-	-	-	-
Food stamp inventory	-	-	-	-
Total assets	\$ -	\$ 6,605	\$ 2,609	\$ 211
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ 1,319	\$ 10,912	\$ 4,887	\$ 11,934
Salaries and benefits payable	1,037	942	548	-
Advances from other funds	46,639	-	-	-
Interfund	-	-	2,259	211
Due to other funds	41	36	40	-
Due to component unit	-	-	-	-
Tax refunds payable	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liability for compensated absences - current	64	80	63	-
Securities lending collateral	-	-	-	-
Total liabilities	49,100	11,970	7,797	12,145
Fund balance:				
Reserved:				
Encumbrances and prepaid items	12	2,868	125	-
Advances to other funds	-	-	-	-
Intergovernmental loans	-	-	-	-
Unreserved:				
Designated for Appropriations	-	-	-	-
Designated for Allotments	-	-	-	-
Undesignated	(49,112)	(8,233)	(5,313)	(11,934)
Total fund balance	(49,100)	(5,365)	(5,188)	(11,934)
Total liabilities and fund balance	\$ -	\$ 6,605	\$ 2,609	\$ 211

<u>Mental Health Fund</u>	<u>Gasoline and Special Fuel Tax</u>	<u>State Highway Department</u>	<u>Highway Construction Improvement</u>	<u>Public Mass Transportation</u>
\$ 1,000	\$ -	\$ 261,801	\$ 69,901	\$ 21,916
-	-	-	-	-
-	-	-	-	-
-	45,608	-	-	-
13,292	-	-	-	-
-	-	22,724	-	1,783
-	-	2	-	-
-	-	-	-	-
-	-	-	-	-
-	-	5,549	-	-
-	-	-	-	-
<u>\$ 14,292</u>	<u>\$ 45,608</u>	<u>\$ 290,076</u>	<u>\$ 69,901</u>	<u>\$ 23,699</u>
\$ 8	\$ -	\$ 81,865	\$ 4,238	\$ 113
-	-	5,821	-	-
-	-	-	-	-
-	-	-	-	-
-	-	127	-	-
-	-	-	-	-
-	-	-	-	-
-	-	462	-	-
-	-	-	-	-
<u>8</u>	<u>-</u>	<u>88,275</u>	<u>4,238</u>	<u>113</u>
35	-	562,230	9,932	25,691
-	-	-	-	-
-	-	5,549	-	-
-	-	-	-	-
-	-	-	-	-
<u>14,249</u>	<u>45,608</u>	<u>(365,978)</u>	<u>55,731</u>	<u>(2,105)</u>
<u>14,284</u>	<u>45,608</u>	<u>201,801</u>	<u>65,663</u>	<u>23,586</u>
<u>\$ 14,292</u>	<u>\$ 45,608</u>	<u>\$ 290,076</u>	<u>\$ 69,901</u>	<u>\$ 23,699</u>

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	Department of Revenue Collection Fund	Community Development Block Grant	Job Training Partnership Act	Low Income Energy Assistance Block Grant
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ 3,659	\$ -	\$ 7,616	\$ -
Cash, cash equivalents, and investments w/ fiscal agent	-	-	-	-
Securities lending collateral	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Grants	-	-	-	2,375
Interest	-	-	-	-
Interfund	-	-	-	-
Prepaid expenditures	-	-	-	-
Advances to other funds	-	-	-	-
Intergovernmental loans	-	35	-	-
Food stamp inventory	-	-	-	-
Total assets	\$ 3,659	\$ 35	\$ 7,616	\$ 2,375
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ -	\$ 3,756	\$ 3,757	\$ 872
Salaries and benefits payable	-	-	-	-
Advances from other funds	-	-	-	-
Interfund	-	27	-	2,340
Due to other funds	-	-	-	-
Due to component unit	-	-	-	-
Tax refunds payable	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liability for compensated absences - current	-	-	-	-
Securities lending collateral	-	-	-	-
Total liabilities	-	3,783	3,757	3,212
Fund balance:				
Reserved:				
Encumbrances and prepaid items	-	-	-	-
Advances to other funds	-	-	-	-
Intergovernmental loans	-	35	-	-
Unreserved:				
Designated for Appropriations	-	-	-	-
Designated for Allotments	3,659	-	3,859	-
Undesignated	-	(3,783)	-	(837)
Total fund balance	3,659	(3,748)	3,859	(837)
Total liabilities and fund balance	\$ 3,659	\$ 35	\$ 7,616	\$ 2,375

<u>Financial Institution Tax Fund</u>	<u>Training 2000 Fund</u>	<u>Federal Food Stamp Program</u>	<u>Bureau of Motor Vehicles Holding Account</u>	<u>IFTA / Motor Carrier Clearing Account</u>
\$ -	\$ 40,264	\$ -	\$ 4,795	\$ 29
-	-	-	-	-
-	6,860	-	-	-
12,822	-	-	-	7,491
-	-	-	-	-
-	-	1,114	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	101,410	-	-
<u>\$ 12,822</u>	<u>\$ 47,124</u>	<u>\$ 102,524</u>	<u>\$ 4,795</u>	<u>\$ 7,520</u>
\$ -	\$ 800	\$ 159	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
419	-	791	-	-
-	-	-	-	-
-	-	-	-	-
887	-	-	-	1,686
-	-	101,410	-	-
-	-	-	-	-
-	6,860	-	-	-
<u>1,306</u>	<u>7,660</u>	<u>102,360</u>	<u>-</u>	<u>1,686</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
11,516	39,464	164	4,795	-
-	-	-	-	5,834
<u>11,516</u>	<u>39,464</u>	<u>164</u>	<u>4,795</u>	<u>5,834</u>
<u>\$ 12,822</u>	<u>\$ 47,124</u>	<u>\$ 102,524</u>	<u>\$ 4,795</u>	<u>\$ 7,520</u>

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	Medicaid Indigent Care Trust	EICA Chapter II LEA Distribution Fund	Handicapped Education	Patients Compensation
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ 67,618	\$ -	\$ -	\$ 146,554
Cash, cash equivalents, and investments w/ fiscal agent	-	-	-	-
Securities lending collateral	-	-	-	123,736
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Grants	-	-	2,655	-
Interest	-	-	-	682
Interfund	-	-	-	-
Prepaid expenditures	-	-	-	-
Advances to other funds	-	-	-	-
Intergovernmental loans	-	-	-	-
Food stamp inventory	-	-	-	-
Total assets	\$ 67,618	\$ -	\$ 2,655	\$ 270,972
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 34,884
Salaries and benefits payable	-	-	-	12
Advances from other funds	-	-	-	-
Interfund	-	706	2,652	-
Due to other funds	-	-	-	-
Due to component unit	-	-	-	-
Tax refunds payable	-	-	-	-
Deferred revenue	-	-	-	-
Accrued liability for compensated absences - current	-	-	-	-
Securities lending collateral	-	-	-	123,736
Total liabilities	-	706	2,652	158,632
Fund balance:				
Reserved:				
Encumbrances and prepaid items	-	-	-	4
Advances to other funds	-	-	-	-
Intergovernmental loans	-	-	-	-
Unreserved:				
Designated for Appropriations	-	-	-	-
Designated for Allotments	67,618	-	3	112,336
Undesignated	-	(706)	-	-
Total fund balance	67,618	(706)	3	112,340
Total liabilities and fund balance	\$ 67,618	\$ -	\$ 2,655	\$ 270,972

<u>Property Tax Replacement Fund</u>	<u>Hazardous Substance Emergency Trust</u>	<u>Primary Road and Street</u>	<u>Pension Relief</u>	<u>Employment Security Administration</u>
\$ -	\$ 29,425	\$ 5,187	\$ 507,555	\$ -
-	-	-	-	-
-	20,983	-	257,316	-
127,550	-	1,642	-	-
-	-	-	-	-
-	-	-	-	9,885
-	88	-	9,019	-
-	-	-	7,500	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 127,550</u>	<u>\$ 50,496</u>	<u>\$ 6,829</u>	<u>\$ 781,390</u>	<u>\$ 9,885</u>
\$ -	\$ 72	\$ -	\$ 658	\$ 827
-	30	-	-	2,021
-	-	-	-	-
-	-	-	20,000	3,688
-	-	-	-	94
-	-	-	-	-
-	-	-	-	-
-	1	-	-	196
-	20,983	-	257,316	-
-	21,086	-	277,974	6,826
-	4,823	-	-	5,284
-	-	-	-	-
-	-	-	-	-
127,550	-	6,829	503,416	-
-	24,587	-	-	(2,225)
<u>127,550</u>	<u>29,410</u>	<u>6,829</u>	<u>503,416</u>	<u>3,059</u>
<u>\$ 127,550</u>	<u>\$ 50,496</u>	<u>\$ 6,829</u>	<u>\$ 781,390</u>	<u>\$ 9,885</u>

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	Indiana Transportation Finance Authority Highway Revenue Bonds	State Revolving Fund	Other Special Revenue Funds	Totals
Assets:				
Cash, cash equivalents, and investments - unrestricted	\$ 297	\$ -	\$ 558,235	\$ 1,928,079
Cash, cash equivalents, and investments w/ fiscal agent	-	400,219	-	400,219
Securities lending collateral	-	-	71,146	480,041
Receivables:				
Taxes	-	-	-	204,089
Accounts	-	-	3,999	17,291
Grants	-	-	4,471	77,254
Interest	-	10,819	480	21,090
Interfund	-	-	-	7,500
Prepaid expenditures	-	-	1,507	4,100
Advances to other funds	-	-	1,198	47,837
Intergovernmental loans	-	204,980	13,456	224,020
Food stamp inventory	-	-	-	101,410
Total assets	\$ 297	\$ 616,018	\$ 654,492	\$ 3,512,930
Liabilities and fund balance:				
Liabilities:				
Accounts payable	\$ 12	\$ 2,508	\$ 70,854	\$ 518,119
Salaries and benefits payable	-	-	8,339	28,517
Advances from other funds	-	-	3,106	49,745
Interfund	-	-	-	33,093
Due to other funds	-	-	4,071	8,436
Due to component unit	-	408,464	-	408,464
Tax refunds payable	-	-	-	3,207
Deferred revenue	-	-	5,322	113,112
Accrued liability for compensated absences - current	-	-	549	1,929
Securities lending collateral	-	-	71,146	480,041
Total liabilities	12	410,972	163,387	1,644,663
Fund balance:				
Reserved:				
Encumbrances and prepaid items	-	-	196,887	827,681
Advances to other funds	-	-	1,198	47,837
Intergovernmental loans	-	204,980	13,456	224,020
Unreserved:				
Designated for Appropriations	-	-	87,813	93,822
Designated for Allotments	-	-	277,818	1,228,983
Undesignated	285	66	(86,067)	(554,076)
Total fund balance	285	205,046	491,105	1,868,267
Total liabilities and fund balance	\$ 297	\$ 616,018	\$ 654,492	\$ 3,512,930