

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation
County Summary

Year: 2011

County: 92 Whitley

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
0000 WHITLEY COUNTY	43,489	4,706	0	38,783
0001 CLEVELAND TOWNSHIP	238	0	0	238
0001 CLEVELAND TOWNSHIP	0	0	0	0
0002 COLUMBIA TOWNSHIP	1,295	0	0	1,295
0002 COLUMBIA TOWNSHIP	0	0	0	0
0003 ETNA TROY TOWNSHIP	0	0	0	0
0003 ETNA TROY TOWNSHIP	0	0	0	0
0004 JEFFERSON TOWNSHIP	0	0	0	0
0004 JEFFERSON TOWNSHIP	0	0	0	0
0005 RICHLAND TOWNSHIP	0	0	0	0
0005 RICHLAND TOWNSHIP	0	0	0	0
0006 SMITH TOWNSHIP	132	0	0	132
0006 SMITH TOWNSHIP	0	0	0	0
0007 THORNCREEK TOWNSHIP	0	0	0	0
0007 THORNCREEK TOWNSHIP	0	0	0	0
0008 UNION TOWNSHIP	0	0	0	0
0008 UNION TOWNSHIP	0	0	0	0
0009 WASHINGTON TOWNSHIP	0	0	0	0
0009 WASHINGTON TOWNSHIP	0	0	0	0
0432 COLUMBIA CITY CIVIL CITY	45,032	0	0	45,032
0948 CHURUBUSCO CIVIL TOWN	10,138	0	0	10,138
0949 LARWILL CIVIL TOWN	0	0	0	0
0950 SOUTH WHITLEY CIVIL TOWN	3,557	0	0	3,557
4455 WHITKO COMMUNITY SCHOOL CORPORATION	12,990	0	5,143	7,847
8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION	17,673	0	8,347	9,326

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation
County Summary

Year: 2011

County: 92 Whitley

<u>Unit</u>	<u>Guaranteed Distribution</u>	<u>State Welfare Allocation</u>	<u>Tuition Support Allocation</u>	<u>Final Distribution</u>
8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP.	128,739	0	62,361	66,378
0249 CHURUBUSCO PUBLIC LIBRARY	241	0	0	241
0250 PEABODY LIBRARY	2,587	0	0	2,587
0251 SOUTH WHITLEY PUBLIC LIBRARY	835	0	0	835
1078 WHITLEY COUNTY SOLID WASTE MANAGEMENT DI	0	0	0	0
0081 WHITLEY COUNTY REDEVELOPMENT COMMISSION	0	0	0	0
0101 COLUMBIA CITY REDEVELOPMENT COMMISSION	0	0	0	0
TOTALS		<u>\$4,706</u>	<u>\$75,851</u>	<u>\$186,389</u>

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0000 WHITLEY COUNTY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$47,756

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 1,037,020

Certified Net Assessed Value (NAV) 1,300,178,465

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.08%

Times: Certified Levy 5,221,518

Levy Attributable to Bank Personal Property AV 4,177

Less: The amount that would have been received but for the repeal of IC 12-19-3 and IC 12-19-4

Sum of 1999 Certified Levy for County Welfare Fund and
1999 Certified Levy for County Welfare Administration Fund 112,698

Times: Bank Ratio 0.08%

Welfare Levy Attributable to Bank PP: 90

Guaranteed Distribution \$43,489

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) 4,706

FINAL DISTRIBUTION **\$38,783**

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0000 WHITLEY COUNTY

IC 6-5.5-8-2(b)(1) State Welfare Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 1997, 1998 and 1999, county welfare fund and county welfare administration fund appropriations divided by total appropriations for all taxing units in county

<u>Year</u>	<u>Welfare Appropriations</u>	<u>Total Appropriations</u>	<u>Factor</u>
1997	103,400	60,492,222	0.0017
1998	72,100	60,217,306	0.0012
1999	66,000	54,344,317	<u>0.0012</u>

STEP TWO: Sum of Factors from STEP ONE 0.0041

STEP THREE: STEP TWO amount divided by 3

Divided by 3	3
Average Factor	0.0014

STEP FOUR: Determine Guaranteed Distribution 43,489

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result \$61

STEP SIX: For 2006, 2007 and 2008, the tax rate imposed for the county medial assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise \$35 million from all taxing districts in the county; divided by the aggregate tax rate imposed by the county unit in the year plus, in the case of Marion County, the aggregate tax rate imposed by the health and hospital corporation in the year.

<u>Year</u>	<u>Welfare Tax Rate</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.0319	0.3784	0.0843
2007	0.0373	0.3389	0.1101
2008	0.0455	0.3610	<u>0.1260</u>

STEP SEVEN: Sum of Factors from STEP SIX 0.3204

STEP EIGHT: STEP SEVEN amount divided by 3

Divided by 3	3
Average Factor	0.1068

STEP NINE: Determine Guaranteed Distribution 43,489

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 4,645

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount \$4,706

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011
 County: 92 Whitley
 Unit: 0001 CLEVELAND TOWNSHIP
 Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989		\$331
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	124,930	
Certified Net Assessed Value (NAV)	122,182,578	
Bank Personal Property AV as Percent of NAV	0.10%	
Times: Certified Levy	92,858	
Levy Attributable to Bank Personal Property AV		93
Guaranteed Distribution		\$238

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989		\$0
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	124,930	
Certified Net Assessed Value (NAV)	122,182,578	
Bank Personal Property AV as Percent of NAV	0.10%	
Times: Certified Levy	71,355	
Levy Attributable to Bank Personal Property AV		71
Guaranteed Distribution		\$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0002 COLUMBIA TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$1,487

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 706,110

Certified Net Assessed Value (NAV) 334,300,362

Bank Personal Property AV as Percent of NAV 0.21%

Times: Certified Levy 91,264

Levy Attributable to Bank Personal Property AV 192

Guaranteed Distribution \$1,295

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 86,696,572

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 54,705

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0003 ETNA TROY TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	87,441,107	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	26,844	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	87,441,107	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	17,751	
Levy Attributable to Bank Personal Property AV		0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011
County: 92 Whitley
Unit: 0004 JEFFERSON TOWNSHIP
Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 122,447,210

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 28,163

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 122,447,210

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 60,734

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011
 County: 92 Whitley
 Unit: 0005 RICHLAND TOWNSHIP
 Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989		\$0
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	67,015,639	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	37,603	
Levy Attributable to Bank Personal Property AV		0
Guaranteed Distribution		\$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989		\$0
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	62,641,490	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	30,945	
Levy Attributable to Bank Personal Property AV		0
Guaranteed Distribution		\$0

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STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011
 County: 92 Whitley
 Unit: 0006 SMITH TOWNSHIP
 Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989	\$181	
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	202,310	
Certified Net Assessed Value (NAV)	<u>171,400,539</u>	
Bank Personal Property AV as Percent of NAV	0.12%	
Times: Certified Levy	<u>41,136</u>	
Levy Attributable to Bank Personal Property AV		<u>49</u>
Guaranteed Distribution		<u>\$132</u>

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989	\$0	
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	87,480	
Certified Net Assessed Value (NAV)	<u>116,844,731</u>	
Bank Personal Property AV as Percent of NAV	0.07%	
Times: Certified Levy	<u>55,384</u>	
Levy Attributable to Bank Personal Property AV		<u>39</u>
Guaranteed Distribution		<u>\$0</u>

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011
 County: 92 Whitley
 Unit: 0007 THORNCREEK TOWNSHIP
 Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989		\$0
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	194,145,382	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	68,340	
Levy Attributable to Bank Personal Property AV		0
Guaranteed Distribution		\$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:		
The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989		\$0
Less: The amount to be received from property taxes attributable to personal property of banks		
Certified Bank Personal Property Assessed Value (AV)	0	
Certified Net Assessed Value (NAV)	194,145,382	
Bank Personal Property AV as Percent of NAV	0.00%	
Times: Certified Levy	123,671	
Levy Attributable to Bank Personal Property AV		0
Guaranteed Distribution		\$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0008 UNION TOWNSHIP

Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	3,670
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Certified Net Assessed Value (NAV)	136,035,370
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Bank Personal Property AV as Percent of NAV	0.00%
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Times: Certified Levy	23,602
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Levy Attributable to Bank Personal Property AV	0
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Guaranteed Distribution	\$0
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Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	3,670
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Certified Net Assessed Value (NAV)	130,959,240
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Bank Personal Property AV as Percent of NAV	0.00%
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Times: Certified Levy	37,193
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Levy Attributable to Bank Personal Property AV	0
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Guaranteed Distribution	\$0
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STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011
County: 92 Whitley
Unit: 0009 WASHINGTON TOWNSHIP
Levy Type: Civil

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 65,210,278

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 31,366

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

Levy Type: Fire

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 65,210,278

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 48,386

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0432 COLUMBIA CITY CIVIL CITY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$50,752

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 706,110

Certified Net Assessed Value (NAV) 252,679,920

Bank Personal Property AV as Percent of NAV 0.28%

Times: Certified Levy 2,042,917

Levy Attributable to Bank Personal Property AV 5,720

Guaranteed Distribution \$45,032

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0948 CHURUBUSCO CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$10,985

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 114,830

Certified Net Assessed Value (NAV) 54,555,808

Bank Personal Property AV as Percent of NAV 0.21%

Times: Certified Levy 403,222

Levy Attributable to Bank Personal Property AV 847

Guaranteed Distribution \$10,138

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0949 LARWILL CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 4,374,149

Bank Personal Property AV as Percent of NAV 0.00%

Times: Certified Levy 23,948

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0950 SOUTH WHITLEY CIVIL TOWN

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$4,462

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 124,930

Certified Net Assessed Value (NAV) 37,335,444

Bank Personal Property AV as Percent of NAV 0.33%

Times: Certified Levy 274,304

Levy Attributable to Bank Personal Property AV 905

Guaranteed Distribution \$3,557

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 4455 WHITKO COMMUNITY SCHOOL CORPORATION

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$14,769

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	124,930	
Certified Net Assessed Value (NAV)	<u>189,198,217</u>	
Bank Personal Property AV as Percent of NAV	0.07%	
Times: Certified Levy	<u>2,540,742</u>	
Levy Attributable to Bank Personal Property AV		<u>1,779</u>

Guaranteed Distribution \$12,990

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 5,143

FINAL DISTRIBUTION **\$7,847**

IC 6-5.5-8-2(b)(2) Tuition Support Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 2006, 2007 and 2008, the tax rate imposed by the school corporation for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the special education preschool fund, divided by the aggregate tax rate imposed by the school corporation in the year.

<u>Year</u>	<u>Tuition Support Tax Rate</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.6744	1.5727	0.4288
2007	0.6477	1.7520	0.3697
2008	0.6557	1.6849	<u>0.3892</u>

STEP TWO: Sum of Factors from STEP ONE 1.1877

STEP THREE: STEP TWO amount divided by 3

Divided by 3 3

Average Factor 0.3959

STEP FOUR: Determine Guaranteed Distribution 12,990

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$5,143

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 8625 SMITH-GREEN COMMUNITY SCHOOL CORPORATION

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$19,591

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	202,310	
Certified Net Assessed Value (NAV)	171,400,539	
Bank Personal Property AV as Percent of NAV	0.12%	
Times: Certified Levy	1,597,969	
Levy Attributable to Bank Personal Property AV		1,918

Guaranteed Distribution \$17,673

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 8,347

FINAL DISTRIBUTION **\$9,326**

IC 6-5.5-8-2(b)(2) Tuition Support Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 2006, 2007 and 2008, the tax rate imposed by the school corporation for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the special education preschool fund, divided by the aggregate tax rate imposed by the school corporation in the year.

<u>Year</u>	<u>Tuition Support Tax Rate</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.6347	1.3680	0.4640
2007	0.6119	1.2915	0.4738
2008	0.6264	1.3072	0.4792

STEP TWO: Sum of Factors from STEP ONE 1.4170

STEP THREE: STEP TWO amount divided by 3

Divided by 3	3	
Average Factor		0.4723

STEP FOUR: Determine Guaranteed Distribution 17,673

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$8,347

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 8665 WHITLEY COUNTY CONSOLIDATED SCHOOL CORP.

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$135,530

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV)	709,780	
Certified Net Assessed Value (NAV)	<u>939,579,709</u>	
Bank Personal Property AV as Percent of NAV	0.08%	
Times: Certified Levy	<u>8,489,103</u>	
Levy Attributable to Bank Personal Property AV		<u>6,791</u>

Guaranteed Distribution \$128,739

Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) 62,361

FINAL DISTRIBUTION **\$66,378**

IC 6-5.5-8-2(b)(2) Tuition Support Allocation Calculation

Greater of zero (0) or an amount determined under the following formula:

STEP ONE: For 2006, 2007 and 2008, the tax rate imposed by the school corporation for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the special education preschool fund, divided by the aggregate tax rate imposed by the school corporation in the year.

<u>Year</u>	<u>Tuition Support Tax Rate</u>	<u>Total Tax Rate</u>	<u>Factor</u>
2006	0.8199	1.7067	0.4804
2007	0.7730	1.5518	0.4981
2008	0.7893	1.6628	<u>0.4747</u>

STEP TWO: Sum of Factors from STEP ONE 1.4532

STEP THREE: STEP TWO amount divided by 3

Divided by 3	<u>3</u>
Average Factor	0.4844

STEP FOUR: Determine Guaranteed Distribution 128,739

STEP FIVE: STEP FOUR amount multiplied by STEP THREE amount \$62,361

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0249 CHURUBUSCO PUBLIC LIBRARY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$301

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 202,310

Certified Net Assessed Value (NAV) 171,400,539

Bank Personal Property AV as Percent of NAV 0.12%

Times: Certified Levy 49,706

Levy Attributable to Bank Personal Property AV 60

Guaranteed Distribution \$241

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0250 PEABODY LIBRARY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$3,556

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 706,110

Certified Net Assessed Value (NAV) 533,521,874

Bank Personal Property AV as Percent of NAV 0.13%

Times: Certified Levy 745,330

Levy Attributable to Bank Personal Property AV 969

Guaranteed Distribution \$2,587

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0251 SOUTH WHITLEY PUBLIC LIBRARY

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$1,074

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 124,930

Certified Net Assessed Value (NAV) 184,824,068

Bank Personal Property AV as Percent of NAV 0.07%

Times: Certified Levy 341,925

Levy Attributable to Bank Personal Property AV 239

Guaranteed Distribution \$835

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 1078 WHITLEY COUNTY SOLID WASTE MANAGEMENT DI

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 1,037,020

Certified Net Assessed Value (NAV) 1,300,178,465

Bank Personal Property AV as Percent of NAV 0.08%

Times: Certified Levy 0

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Financial Institutions Tax Calculation

Year: 2011

County: 92 Whitley

Unit: 0101 COLUMBIA CITY REDEVELOPMENT COMMISSION

IC 6-5.5-8-2(c): Guaranteed Distribution Calculation

Greater of zero (0) or an amount equal to:

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$0

Less: The amount to be received from property taxes attributable to personal property of banks

Certified Bank Personal Property Assessed Value (AV) 706,110

Certified Net Assessed Value (NAV) 252,679,920

Bank Personal Property AV as Percent of NAV 0.28%

Times: Certified Levy 0

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution \$0

NOTE: For reporting purposes, calculations have been rounded to the nearest dollar, which may result in slight discrepancies in calculation totals.