

Adams
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$390,148
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,511,864
Total FY 2016 Processed Collections	\$10,902,012

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$99,827
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$171,772
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$71,945
Total CY 2017 Certified Distribution after Adjustment	
	\$10,973,957

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,025,818
Expenditure: Public Safety	\$1,677,424
Expenditure: Economic Development	\$2,742,970
Property Tax Relief	\$2,527,745
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$10,973,957

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.3740%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.6240%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,512,950
Estimated account balance for December 31, 2015***	-\$99,827
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Adams
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$314,587
Effective tax rate for tax year 2013	1.1240%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$56,021
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,179,554
Effective tax rate for tax year 2014	1.1240%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,278,386
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$7,494,141
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,334,407

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$10,795,794
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$390,148
Effective tax rate for tax year 2014	1.1240%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$69,473
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$10,511,864
Effective tax rate for tax year 2015	1.6240%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,299,581
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$10,902,012
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,369,054

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$99,827
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$171,772
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$71,945

Total CY 2017 Certified Distribution after Adjustments	\$10,973,957
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	1.6503%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-0.9247%
Percent change in certified distribution that is due to processed collections	31.5666%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-28.9917%
Total Percent Change in Certified Distribution	1.6503%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Allen
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$12,238,332
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$109,290,103
Total FY 2016 Processed Collections	\$121,528,434

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$121,528,434

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$43,242,291
Expenditure: Public Safety	\$8,969,569
Expenditure: Economic Development	\$36,317,531
Property Tax Relief	\$32,999,043
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$121,528,434

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.4821%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.3679%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.3500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$16,450,090
Estimated account balance for December 31, 2015***	\$5,910,091
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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Allen
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$6,979,386
Effective tax rate for tax year 2013	1.0875%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$1,288,118</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$102,496,273
Effective tax rate for tax year 2014	1.3500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$15,223,469</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$109,475,659
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$16,511,586

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,668,053
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,668,053

Total CY 2016 Certified Distribution after Adjustments	\$111,143,712
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$12,238,332
Effective tax rate for tax year 2014	1.3500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$1,825,938</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$109,290,103
Effective tax rate for tax year 2015	1.3500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$16,223,014</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$121,528,434
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$18,048,952

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$121,528,434
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	9.3435%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.8443%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-1.5008%
Total Percent Change in Certified Distribution	9.3435%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Bartholomew
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,829,736
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$25,186,564
Total FY 2016 Processed Collections	\$28,016,301

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$28,016,300

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$22,399,734
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$5,616,566
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$28,016,300

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$6,776,783
Estimated account balance for December 31, 2015***	\$862,424
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

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***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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Bartholomew
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$2,036,865
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$325,569
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$23,288,208
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$3,728,859
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$25,325,074
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$4,054,428

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$25,325,074
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$2,829,736
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$452,792
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$25,186,564
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$4,033,808
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$28,016,301
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$4,486,600

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$28,016,300
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	10.6267%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.6267%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	10.6267%

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Benton
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$221,901
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$2,914,503
Total FY 2016 Processed Collections	\$3,136,404

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$203,490
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$203,490
Total CY 2017 Certified Distribution after Adjustment	
	\$2,932,915

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,636,334
Expenditure: Public Safety	\$409,084
Expenditure: Economic Development	\$412,425
Property Tax Relief	\$475,072
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$2,932,915

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2900%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7900%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$920,890
Estimated account balance for December 31, 2015***	-\$203,490
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

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***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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Benton
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$187,131
Effective tax rate for tax year 2013	2.2900%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$15,959
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$2,729,068
Effective tax rate for tax year 2014	1.7900%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$305,387
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$2,916,199
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$321,347

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$41,184
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$41,184

Total CY 2016 Certified Distribution after Adjustments	\$2,875,015
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$221,901
Effective tax rate for tax year 2014	1.7900%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$24,597
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$2,914,503
Effective tax rate for tax year 2015	1.7900%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$326,806
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$3,136,404
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$351,402

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$203,490
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$203,490

Total CY 2017 Certified Distribution after Adjustments	\$2,932,915
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	2.0139%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-7.0779%
Percent change in certified distribution that is due to processed collections	7.6593%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	1.4325%
Total Percent Change in Certified Distribution	2.0139%

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Blackford
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$187,655
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$2,825,110
Total FY 2016 Processed Collections	\$3,012,765

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$231,279
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$231,279

Total CY 2017 Certified Distribution after Adjustment	\$3,244,045
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$2,161,636
Expenditure: Public Safety	\$540,409
Expenditure: Economic Development	\$542,000
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$3,244,045

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$466,209
Estimated account balance for December 31, 2015***	\$63,412
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

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Blackford
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$142,618
Effective tax rate for tax year 2013	1.3600%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$20,962
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$2,650,319
Effective tax rate for tax year 2014	1.3600%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$389,823
IC 6-3-6-9-4 Total FY 2015 Processed Collections		\$2,792,937
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$410,784

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$287,326
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$287,326

Total CY 2016 Certified Distribution after Adjustments	\$3,080,262
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$187,655
Effective tax rate for tax year 2014	1.3600%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$27,592
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$2,825,110
Effective tax rate for tax year 2015	1.3950%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$405,372
IC 6-3-6-9-4 Total FY 2016 Processed Collections		\$3,012,765
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$432,964

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$231,279
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$231,279

Total CY 2017 Certified Distribution after Adjustments	\$3,244,045
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.3172%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.1367%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-1.8195%
Total Percent Change in Certified Distribution	5.3171%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Boone
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$4,154,598
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$24,408,451
Total FY 2016 Processed Collections		\$28,563,049

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$14,281,524
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$14,281,524
Total CY 2017 Certified Distribution after Adjustment		\$42,844,573

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$28,563,049
Expenditure: Public Safety		\$14,281,524
Expenditure: Economic Development		\$0
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$42,844,573

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$13,044,770
Estimated account balance for December 31, 2015***		\$1,829,100
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Boone
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$3,509,996
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$351,000	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$22,009,496
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$2,200,950	
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$25,519,492
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,551,949

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$25,519,492
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$4,154,598
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$415,460	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$24,408,451
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$2,440,845	
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$28,563,049
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,856,305

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$14,281,524
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$14,281,524

Total CY 2017 Certified Distribution after Adjustments	\$42,844,573
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	67.8896%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	11.9264%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	55.9632%
Total Percent Change in Certified Distribution	67.8896%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Brown
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$623,799
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,127,210
Total FY 2016 Processed Collections	\$7,751,010

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$413,698
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$413,698
Total CY 2017 Certified Distribution after Adjustment	
	\$8,164,708

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,927,501
Expenditure: Public Safety	\$808,635
Expenditure: Economic Development	\$811,301
Property Tax Relief	\$1,617,271
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$8,164,708

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.5234%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.5234%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,076,359
Estimated account balance for December 31, 2015***	\$332,114
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Brown
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$499,301
Effective tax rate for tax year 2013	2.2000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$45,781
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,812,760
Effective tax rate for tax year 2014	2.3955%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$569,360
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$7,312,061
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$615,141

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$44,258
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$44,258

Total CY 2016 Certified Distribution after Adjustments	\$7,356,319
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$623,799
Effective tax rate for tax year 2014	2.3955%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$52,382
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,127,210
Effective tax rate for tax year 2015	2.3955%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$595,592
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$7,751,010
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$647,975

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$413,698
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$413,698

Total CY 2017 Certified Distribution after Adjustments	\$8,164,708
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	10.9890%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9670%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	5.0221%
Total Percent Change in Certified Distribution	10.9890%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Carroll
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$343,419
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,834,496
Total FY 2016 Processed Collections	\$7,177,915

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$78,154
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$78,154
Total CY 2017 Certified Distribution after Adjustment	
	\$7,099,760

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$5,640,383
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$626,172
Property Tax Relief	\$833,205
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$7,099,760

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.3539%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.1500%
IC 6-3.6-5 Property Tax Relief	0.2000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7039%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,836,945
Estimated account balance for December 31, 2015***	-\$78,154
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Carroll
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$335,419
Effective tax rate for tax year 2013	1.7039%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$39,618</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$6,671,422
Effective tax rate for tax year 2014	1.7039%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$783,622</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$7,006,841
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$823,240</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$7,006,841
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$343,419
Effective tax rate for tax year 2014	1.7039%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$40,453</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,834,496
Effective tax rate for tax year 2015	1.7039%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$802,779</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$7,177,915
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$843,232</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$78,154
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>-\$78,154</u>

Total CY 2017 Certified Distribution after Adjustments	\$7,099,760
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	1.3261%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-1.1154%
Percent change in certified distribution that is due to processed collections	2.4415%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>1.3261%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Cass
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$874,353
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$16,293,692
Total FY 2016 Processed Collections	\$17,168,044

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$17,168,045
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$6,863,882
Expenditure: Public Safety	\$1,715,971
Expenditure: Economic Development	\$1,724,310
Property Tax Relief	\$6,863,882
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$17,168,045

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,878,354
Estimated account balance for December 31, 2015***	\$1,003,535
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Cass
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$692,848
Effective tax rate for tax year 2013	2.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$55,863
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$15,661,874
Effective tax rate for tax year 2014	2.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,255,076
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$16,354,722
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,310,939

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$152,125
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$152,125

Total CY 2016 Certified Distribution after Adjustments	\$16,202,597
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$874,353
Effective tax rate for tax year 2014	2.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$70,883
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$16,293,692
Effective tax rate for tax year 2015	2.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,305,229
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$17,168,044
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,376,112

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$17,168,045
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	5.9586%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.9389%
Percent change in certified distribution that is due to processed collections	5.0197%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	5.9586%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Clark
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$3,913,458
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$46,020,095
Total FY 2016 Processed Collections	\$49,933,552

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$49,933,553

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$24,723,578
Expenditure: Public Safety	\$6,180,895
Expenditure: Economic Development	\$6,424,093
Property Tax Relief	\$12,604,987
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$49,933,553

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$11,997,368
Estimated account balance for December 31, 2015***	\$3,291,969
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.
All data based on certifications published 10/02/2016.

Clark
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,676,204	
Effective tax rate for tax year 2013	2.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$270,528</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$42,878,762	
Effective tax rate for tax year 2014	2.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$4,314,840</u>	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$45,554,966	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$4,585,368</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2016 Certified Distribution after Adjustments	\$45,554,966
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$3,913,458	
Effective tax rate for tax year 2014	2.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$407,472</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$46,020,095	
Effective tax rate for tax year 2015	2.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$4,634,523</u>	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$49,933,552	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$5,041,995</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2017 Certified Distribution after Adjustmens	\$49,933,553
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	9.6117%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.6117%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>9.6117%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Clay
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$567,190
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$10,315,987
Total FY 2016 Processed Collections		\$10,883,177

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$10,883,178

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$4,836,968
Expenditure: Public Safety		\$1,209,242
Expenditure: Economic Development		\$0
Property Tax Relief		\$3,627,726
Special Purpose		\$1,209,242
Total CY 2017 Certified Distribution after Adjustment		\$10,883,178

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		0.7500%
IC 6-3.6-7 Special Purpose		0.2500%
Total Tax Rate		2.2500%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$2,029,289
Estimated account balance for December 31, 2015***		\$380,519
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Clay
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$344,559	
Effective tax rate for tax year 2013	2.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$15,314</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,812,345	
Effective tax rate for tax year 2014	2.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$436,104</u>	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$10,156,904	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$451,418	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	\$0	

Total CY 2016 Certified Distribution after Adjustments	\$10,156,904
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$567,190	
Effective tax rate for tax year 2014	2.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$25,208</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,315,987	
Effective tax rate for tax year 2015	2.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$458,488</u>	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$10,883,177	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$483,697	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	\$0	

Total CY 2017 Certified Distribution after Adjustmens	\$10,883,178
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	7.1505%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.1505%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	7.1505%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Clinton
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$583,300
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$11,615,401
Total FY 2016 Processed Collections	\$12,198,701

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$2,630
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$2,630
Total CY 2017 Certified Distribution after Adjustment	
	\$12,196,071

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$6,096,721
Expenditure: Public Safety	\$1,524,180
Expenditure: Economic Development	\$1,526,810
Property Tax Relief	\$3,048,360
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$12,196,071

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,240,718
Estimated account balance for December 31, 2015***	\$433,206
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Clinton
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$479,158
Effective tax rate for tax year 2013	2.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$47,892
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$11,389,905
Effective tax rate for tax year 2014	2.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,139,397
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$11,869,063
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,187,289

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$1,913
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$1,913

Total CY 2016 Certified Distribution after Adjustments	\$11,867,150
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$583,300
Effective tax rate for tax year 2014	2.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$58,395
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$11,615,401
Effective tax rate for tax year 2015	2.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,162,001
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$12,198,701
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,220,396

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$2,630
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$2,630

Total CY 2017 Certified Distribution after Adjustmens	\$12,196,071
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	2.7717%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.7777%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-0.0060%
Total Percent Change in Certified Distribution	2.7717%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Crawford
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$65,989
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,541,346
Total FY 2016 Processed Collections	\$1,607,335

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$1,607,335

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,204,629
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$402,706
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$1,607,335

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$202,999
Estimated account balance for December 31, 2015***	\$109,195
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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All data based on certifications published 10/02/2016.

Crawford
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$39,656
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$7,964</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$1,438,290
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$287,837</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$1,477,946
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$295,800</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$1,477,946
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$65,989
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$13,202</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$1,541,346
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$308,497</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$1,607,335
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$321,700</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$1,607,335
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	8.7546%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.7546%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	8.7546%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Daviess
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$995,383
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$9,882,630
Total FY 2016 Processed Collections	\$10,878,013

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$10,878,013

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$6,204,538
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,561,170
Property Tax Relief	\$1,561,170
Special Purpose	\$1,551,135
Total CY 2017 Certified Distribution after Adjustment	\$10,878,013

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$3,403,285
Estimated account balance for December 31, 2015***	\$657,471
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Davies
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$866,184	
Effective tax rate for tax year 2013	1.7500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$99,219</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,701,686	
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$1,109,946</u>	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$10,567,870	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,209,166</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	\$0	

Total CY 2016 Certified Distribution after Adjustments	\$10,567,870
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$995,383	
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$114,152</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$9,882,630	
Effective tax rate for tax year 2015	1.7500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$1,130,769</u>	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$10,878,013	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,244,922</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	\$0	

Total CY 2017 Certified Distribution after Adjustmens	\$10,878,013
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	2.9348%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.9348%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	2.9348%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Dearborn
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$553,318
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,991,912
Total FY 2016 Processed Collections		\$7,545,230

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$7,545,230

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$7,545,230
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$0
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$7,545,230

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		0.6000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$1,471,344
Estimated account balance for December 31, 2015***		\$252,166
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Dearborn
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$475,560
Effective tax rate for tax year 2013	0.6000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$79,260
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,459,659
Effective tax rate for tax year 2014	0.6000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,076,610
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,935,219
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,155,870

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$6,935,219
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$553,318
Effective tax rate for tax year 2014	0.6000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$92,220
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,991,912
Effective tax rate for tax year 2015	0.6000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,165,319
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$7,545,230
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,257,538

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$7,545,230
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	8.7959%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8972%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8972%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Decatur
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$289,049
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,910,906
Total FY 2016 Processed Collections	\$7,199,955

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$7,199,956

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$5,407,133
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,358,199
Property Tax Relief	\$434,624
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$7,199,956

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0800%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.3300%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,691,723
Estimated account balance for December 31, 2015***	\$328,845
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Decatur
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$204,728
Effective tax rate for tax year 2013	1.3300%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$30,973
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,725,156
Effective tax rate for tax year 2014	1.3300%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,012,704
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,929,884
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,043,676

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$6,929,884
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$289,049
Effective tax rate for tax year 2014	1.3300%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$43,533
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,910,906
Effective tax rate for tax year 2015	1.3300%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,040,459
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$7,199,955
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,083,993

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$7,199,956
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	3.8972%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.7157%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	6.7157%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**DeKalb
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,319,536
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$16,751,041
Total FY 2016 Processed Collections	\$18,070,577

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$294,242
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$294,242

Total CY 2017 Certified Distribution after Adjustment	\$18,364,819
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$9,138,285
Expenditure: Public Safety	\$2,284,571
Expenditure: Economic Development	\$2,372,820
Property Tax Relief	\$4,569,143
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$18,364,819

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,597,920
Estimated account balance for December 31, 2015***	\$851,267
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

DeKalb
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$737,343
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$101,899
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$13,273,643
Effective tax rate for tax year 2014	1.6250%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$1,644,237
IC 6-3-6-9-4 Total FY 2015 Processed Collections	\$14,010,986
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$1,746,136

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,198,111
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$3,198,111

Total CY 2016 Certified Distribution after Adjustments	\$17,209,097
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,319,536
Effective tax rate for tax year 2014	1.6250%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$164,047
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$16,751,041
Effective tax rate for tax year 2015	2.0000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$1,698,909
IC 6-3-6-9-4 Total FY 2016 Processed Collections	\$18,070,577
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$1,862,956

Adjustments allowed under IC 6-3-6-9	
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$294,242
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$294,242

Total CY 2017 Certified Distribution after Adjustments	\$18,364,819
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	6.7158%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	30.8963%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-22.1005%
Total Percent Change in Certified Distribution	8.7959%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Delaware
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,262,959
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$19,825,820
Total FY 2016 Processed Collections	\$21,088,779

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$9,038,704
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$9,038,704
Total CY 2017 Certified Distribution after Adjustment	
	\$30,127,483

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$12,027,127
Expenditure: Public Safety	\$5,011,303
Expenditure: Economic Development	\$8,054,802
Property Tax Relief	\$5,034,251
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$30,127,483

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,176,092
Estimated account balance for December 31, 2015***	\$82,248
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Delaware
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,220,704
Effective tax rate for tax year 2013	1.0500%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$232,598</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$18,925,635
Effective tax rate for tax year 2014	1.0500%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$3,605,739</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$20,146,339
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$3,838,337</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$8,634,615
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$8,634,615</u>

Total CY 2016 Certified Distribution after Adjustments	<u>\$28,780,954</u>
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,262,959
Effective tax rate for tax year 2014	1.0500%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$240,652</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$19,825,820
Effective tax rate for tax year 2015	1.0500%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$3,777,569</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$21,088,779
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$4,018,222</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$9,038,704
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$9,038,704</u>

Total CY 2017 Certified Distribution after Adjustmens	<u>\$30,127,483</u>
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	4.6785%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.2745%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	1.4040%
Total Percent Change in Certified Distribution	<u>4.6785%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Dubois
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,066,579
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$12,004,580
Total FY 2016 Processed Collections	\$13,071,159

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$13,071,159

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$7,830,462
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$5,240,697
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$13,071,159

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,753,655
Estimated account balance for December 31, 2015***	\$1,001,655
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.
All data based on certifications published 10/02/2016.

Dubois
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$853,799
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$170,861</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$11,760,609
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$2,352,591</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$12,614,408
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$2,523,452</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$0

Total CY 2016 Certified Distribution after Adjustments	\$12,614,408
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,066,579
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$213,566</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$12,004,580
Effective tax rate for tax year 2015	1.0000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$2,401,686</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$13,071,159
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$2,615,251</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustments	\$13,071,159
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	3.6209%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.6209%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	3.6209%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

EIKhart
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$5,995,381
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$86,493,101
Total FY 2016 Processed Collections		\$92,488,482

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$1,978,675
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$1,978,675
Total CY 2017 Certified Distribution after Adjustment		\$94,467,156

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$46,867,012
Expenditure: Public Safety		\$11,716,753
Expenditure: Economic Development		\$12,449,885
Property Tax Relief		\$11,716,753
Special Purpose		\$11,716,753
Total CY 2017 Certified Distribution after Adjustment		\$94,467,156

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-5 Property Tax Relief		0.2500%
IC 6-3.6-7 Special Purpose		0.2500%
Total Tax Rate		2.0000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$28,772,767
Estimated account balance for December 31, 2015***		\$8,338,167
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Elkhart
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$3,692,798
Effective tax rate for tax year 2013	1.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$502,581
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$62,143,084
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$8,437,295
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$65,835,881
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$8,939,876

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$21,743,096
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$21,743,096

Total CY 2016 Certified Distribution after Adjustments	\$87,578,977
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$5,995,381
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$815,212
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$86,493,101
Effective tax rate for tax year 2015	2.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$8,851,443
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$92,488,482
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$9,666,655

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,978,675
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,978,675

Total CY 2017 Certified Distribution after Adjustments	\$94,467,156
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	7.8651%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	30.4326%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-22.5675%
Total Percent Change in Certified Distribution	7.8651%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Fayette
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$426,222
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$8,124,015
Total FY 2016 Processed Collections		\$8,550,237

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$8,550,238

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$3,603,324
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$0
Property Tax Relief		\$4,039,083
Special Purpose		\$907,831
Total CY 2017 Certified Distribution after Adjustment		\$8,550,238

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		1.1200%
IC 6-3.6-7 Special Purpose		0.2500%
Total Tax Rate		2.3700%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$690,623
Estimated account balance for December 31, 2015***		\$470,126
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Fayette
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$418,940
Effective tax rate for tax year 2013	2.3700%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$35,471</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,776,676
Effective tax rate for tax year 2014	2.3700%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$657,478</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$8,195,616
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$692,949</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$8,195,616
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$426,222
Effective tax rate for tax year 2014	2.3700%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$36,078</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$8,124,015
Effective tax rate for tax year 2015	2.3700%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$687,386</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$8,550,237
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$723,465</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustments	\$8,550,238
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.3270%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.3270%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>4.3270%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Floyd
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,073,164
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$21,976,617
Total FY 2016 Processed Collections	\$26,049,781

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$26,049,781
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$16,933,798
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$6,836,987
Property Tax Relief	\$2,278,996
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$26,049,781

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-5 Property Tax Relief	0.1000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.1500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$9,312,995
Estimated account balance for December 31, 2015***	\$1,981,710
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Floyd
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,204,182	
Effective tax rate for tax year 2013	1.1500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$557,560</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$20,522,683	
Effective tax rate for tax year 2014	1.1500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$3,573,973</u>	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$23,726,865	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$4,131,532</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2016 Certified Distribution after Adjustments	<u>\$23,726,865</u>
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,073,164	
Effective tax rate for tax year 2014	1.1500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$709,236</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$21,976,617	
Effective tax rate for tax year 2015	1.1500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$3,827,599</u>	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$26,049,781	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$4,536,835</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2017 Certified Distribution after Adjustments	<u>\$26,049,781</u>
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	9.7902%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.7902%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>9.7902%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Fountain
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$119,667
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$3,320,236
Total FY 2016 Processed Collections	\$3,439,903

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,412,222
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$1,412,222
Total CY 2017 Certified Distribution after Adjustment	
	\$4,852,125

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,123,027
Expenditure: Public Safety	\$780,757
Expenditure: Economic Development	\$633,752
Property Tax Relief	\$314,589
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$4,852,125

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-5 Property Tax Relief	0.1000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$791,419
Estimated account balance for December 31, 2015***	-\$232,969
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Fountain
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$76,945
Effective tax rate for tax year 2013	1.1000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$14,030
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$3,300,527
Effective tax rate for tax year 2014	1.1000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$603,133
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$3,377,472
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$617,163

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,385,796
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$1,385,796

Total CY 2016 Certified Distribution after Adjustments	\$4,763,268
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$119,667
Effective tax rate for tax year 2014	1.1000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$22,145
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$3,320,236
Effective tax rate for tax year 2015	1.1000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$607,033
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$3,439,903
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$629,179

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,412,222
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$1,412,222

Total CY 2017 Certified Distribution after Adjustments	\$4,852,125
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	1.8655%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.3107%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.5548%
Total Percent Change in Certified Distribution	1.8655%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Franklin
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$441,263
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,259,651
Total FY 2016 Processed Collections	\$6,700,913

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,338,455
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$1,338,455
Total CY 2017 Certified Distribution after Adjustment	
	\$8,039,368

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$5,353,820
Expenditure: Public Safety	\$1,338,455
Expenditure: Economic Development	\$1,347,093
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$8,039,368

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,362,255
Estimated account balance for December 31, 2015***	\$530,441
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Franklin
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$378,851
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$60,896
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$5,991,921
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$959,865
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,370,772
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,020,760

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,272,957
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,272,957

Total CY 2016 Certified Distribution after Adjustments	\$7,643,729
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$441,263
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$70,953
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,259,651
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,003,266
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$6,700,913
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,074,219

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,338,455
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,338,455

Total CY 2017 Certified Distribution after Adjustmens	\$8,039,368
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.1760%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.3191%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.8569%
Total Percent Change in Certified Distribution	5.1760%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Fulton
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$506,033
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,196,829
Total FY 2016 Processed Collections	\$7,702,861

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$7,702,862

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,989,807
Expenditure: Public Safety	\$997,452
Expenditure: Economic Development	\$799,140
Property Tax Relief	\$1,916,463
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$7,702,862

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-5 Property Tax Relief	0.4800%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.9300%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,023,895
Estimated account balance for December 31, 2015***	\$305,858
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Fulton
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$543,021
Effective tax rate for tax year 2013	1.9300%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$56,355
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,976,518
Effective tax rate for tax year 2014	1.9300%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$723,179
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$7,519,540
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$779,534

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$7,519,540
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$506,033
Effective tax rate for tax year 2014	1.9300%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$52,475
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,196,829
Effective tax rate for tax year 2015	1.9300%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$746,076
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$7,702,861
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$798,551

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$7,702,862
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	2.4379%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.4379%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	2.4379%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Gibson
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$351,378
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,923,858
Total FY 2016 Processed Collections	\$8,275,236

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$2,482,571
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$2,482,571
Total CY 2017 Certified Distribution after Adjustment	
	\$5,792,665

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,655,047
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$4,137,618
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$5,792,665

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.2000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.7000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,342,286
Estimated account balance for December 31, 2015***	\$294,207
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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All data based on certifications published 10/02/2016.

Gibson
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$236,478
Effective tax rate for tax year 2013	0.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$47,296
<hr/>		
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,902,364
Effective tax rate for tax year 2014	0.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,580,473
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IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$8,138,842
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,627,768

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$2,441,653
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$2,441,653

Total CY 2016 Certified Distribution after Adjustments	\$5,697,189
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$351,378
Effective tax rate for tax year 2014	0.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$70,276
<hr/>		
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,923,858
Effective tax rate for tax year 2015	0.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,584,772
<hr/>		
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$8,275,236
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,655,047

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$2,482,571
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$2,482,571

Total CY 2017 Certified Distribution after Adjustments	\$5,792,665
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	1.6758%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.3941%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-0.7182%
Total Percent Change in Certified Distribution	1.6758%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Grant
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,958,889
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$22,511,595
Total FY 2016 Processed Collections	\$24,470,484

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$24,470,484

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$10,869,418
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$2,403,850
Property Tax Relief	\$10,869,418
Special Purpose	\$327,798
Total CY 2017 Certified Distribution after Adjustment	\$24,470,484

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2200%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0300%
Total Tax Rate	2.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,243,403
Estimated account balance for December 31, 2015***	\$524,355
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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All data based on certifications published 10/02/2016.

Grant
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,737,258	
Effective tax rate for tax year 2013	2.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$155,435	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$22,556,876	
Effective tax rate for tax year 2014	2.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$2,010,271	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$24,294,134	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$2,165,706	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$24,294,134
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,958,889	
Effective tax rate for tax year 2014	2.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$174,777	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$22,511,595	
Effective tax rate for tax year 2015	2.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$2,004,824	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$24,470,484	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$2,179,601	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$24,470,484
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	0.7259%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.7259%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	0.7259%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Greene
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$350,471
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$5,776,245
Total FY 2016 Processed Collections	\$6,126,716

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,109,632
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$1,109,632
Total CY 2017 Certified Distribution after Adjustment	
	\$7,236,349

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$5,789,079
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,447,270
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$7,236,349

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,600,893
Estimated account balance for December 31, 2015***	\$326,869
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Greene
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$534,763
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$53,476
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$10,879,672
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,087,967
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$11,414,435
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,141,443

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$4,280,413
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		-\$4,280,413

Total CY 2016 Certified Distribution after Adjustments	\$7,134,022
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$350,471
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$70,094
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$5,776,245
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,087,722
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$6,126,716
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,157,816

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,109,632
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$1,109,632

Total CY 2017 Certified Distribution after Adjustments	\$7,236,349
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	1.4344%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-74.1197%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	75.5541%
Total Percent Change in Certified Distribution	1.4343%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Hamilton
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$23,010,494
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$119,967,899
Total FY 2016 Processed Collections	\$142,978,394

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$142,978,394

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$142,978,394
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$0
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$142,978,394

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$65,741,335
Estimated account balance for December 31, 2015***	\$10,952,389
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Hamilton
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$18,119,549
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$1,811,955</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$110,809,495
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$11,080,950</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$128,929,044
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$12,892,904</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$128,929,044
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$23,010,494
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$2,301,049</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$119,967,899
Effective tax rate for tax year 2015	1.0000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$11,996,790</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$142,978,394
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$14,297,839</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustments	\$142,978,394
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	10.8970%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.8970%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	10.8970%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Hancock
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,431,919
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$31,451,483
Total FY 2016 Processed Collections	\$33,883,402

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$225,712
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$52,766
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$172,946
Total CY 2017 Certified Distribution after Adjustment	
	\$33,710,457

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$19,843,315
Expenditure: Public Safety	\$3,968,663
Expenditure: Economic Development	\$1,975,060
Property Tax Relief	\$4,960,829
Special Purpose	\$2,962,590
Total CY 2017 Certified Distribution after Adjustment	\$33,710,457

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.1000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.1500%
Total Tax Rate	1.7000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$10,400,259
Estimated account balance for December 31, 2015***	-\$225,712
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Hancock
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$2,243,284
Effective tax rate for tax year 2013		1.5750%
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014		<u>\$280,223</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$28,860,023
Effective tax rate for tax year 2014		1.6625%
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015		<u>\$3,467,691</u>
IC 6-3-6-9-4 Total FY 2015 Processed Collections		\$31,103,307
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015		<u>\$3,747,914</u>

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$820,829
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		<u>\$820,829</u>

Total CY 2016 Certified Distribution after Adjustments		<u>\$31,924,137</u>
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1, 2015 and December 31, 2015		\$2,431,919
Effective tax rate for tax year 2014		1.6625%
Processed Collections at 0.1% from July 1, 2015 to December 31, 2015		<u>\$287,807</u>
Amounts reported on individual income tax returns processed between January 1, 2016 and June 30, 2016		\$31,451,483
Effective tax rate for tax year 2015		1.7000%
Processed Collections at 0.1% from January 1, 2016 to June 30, 2016		<u>\$3,698,095</u>
IC 6-3-6-9-4 Total FY 2016 Processed Collections		\$33,883,402
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015		<u>\$3,985,902</u>

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	-\$225,712
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$52,766
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		<u>-\$172,946</u>

Total CY 2017 Certified Distribution after Adjustments		<u>\$33,710,457</u>
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Year Over Year Comparisons		
Percent change in total certified distributions from CY 2015 to CY 2016		5.5955%
Percent change in certified distribution that is due to a difference in the negative balance adjustment		-0.7070%
Percent change in certified distribution that is due to processed collections		8.7084%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions		-2.4059%
Total Percent Change in Certified Distribution		5.5955%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Harrison
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$498,779
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,686,337
Total FY 2016 Processed Collections	\$8,185,115

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$8,185,115

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$6,124,261
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$2,060,854
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$8,185,115

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$871,993
Estimated account balance for December 31, 2015***	\$307,384
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Harrison
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$381,213
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$76,414</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,359,866
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$1,473,453</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$7,741,080
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,549,867</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$7,741,080
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$498,779
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$100,431</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,686,337
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$1,540,478</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$8,185,115
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,640,910</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$8,185,115
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	5.7361%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.7361%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	5.7361%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Hendricks
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$4,572,074
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$58,393,102
Total FY 2016 Processed Collections		\$62,965,177

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$3,396,287
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$3,396,287
Total CY 2017 Certified Distribution after Adjustment		\$66,361,464

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$44,203,209
Expenditure: Public Safety		\$4,420,321
Expenditure: Economic Development		\$11,107,453
Property Tax Relief		\$6,630,481
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$66,361,464

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.1000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-5 Property Tax Relief		0.1500%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$24,478,331
Estimated account balance for December 31, 2015***		\$3,752,188
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Hendricks
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,462,101
Effective tax rate for tax year 2013	1.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$500,433
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$53,862,637
Effective tax rate for tax year 2014	1.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$7,705,267
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$57,324,739
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$8,205,700

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$4,090,054
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$4,090,054

Total CY 2016 Certified Distribution after Adjustments	\$61,414,793
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,572,074
Effective tax rate for tax year 2014	1.4000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$661,758
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$58,393,102
Effective tax rate for tax year 2015	1.4250%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$8,201,544
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$62,965,177
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$8,863,302

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,396,287
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$3,396,287

Total CY 2017 Certified Distribution after Adjustments	\$66,361,464
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	8.0545%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.1842%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-1.1296%
Total Percent Change in Certified Distribution	8.0545%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Henry
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$525,538
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,029,665
Total FY 2016 Processed Collections	\$10,555,203

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$2,110,608
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$2,110,608
Total CY 2017 Certified Distribution after Adjustment	
	\$12,665,810

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$8,442,430
Expenditure: Public Safety	\$2,110,608
Expenditure: Economic Development	\$0
Property Tax Relief	\$2,112,772
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$12,665,810

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$551,622
Estimated account balance for December 31, 2015***	\$341,000
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Henry
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$429,924
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$68,741</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$9,668,975
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$1,547,420</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$10,098,899
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,616,160</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$2,019,499
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$2,019,499</u>

Total CY 2016 Certified Distribution after Adjustments	\$12,118,398
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$525,538
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$84,025</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$10,029,665
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$1,605,327</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$10,555,203
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,689,352</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$2,110,608
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$2,110,608</u>

Total CY 2017 Certified Distribution after Adjustments	\$12,665,810
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.5172%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.7654%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.7518%
Total Percent Change in Certified Distribution	<u>4.5172%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Howard
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,118,111
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$26,426,382
Total FY 2016 Processed Collections	\$28,544,493

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$680,527
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$680,527
Total CY 2017 Certified Distribution after Adjustment	
	\$29,225,019

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$12,394,514
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$3,550,668
Property Tax Relief	\$8,853,225
Special Purpose	\$4,426,612
Total CY 2017 Certified Distribution after Adjustment	\$29,225,019

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	1.6500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,410,455
Estimated account balance for December 31, 2015***	\$3,273,638
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Howard
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$1,561,794
Effective tax rate for tax year 2013	1.6000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$195,587
<hr/>		
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$24,971,770
Effective tax rate for tax year 2014	1.6000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$3,124,111
<hr/>		
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$26,533,564
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$3,319,698

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$828,924
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$828,924

Total CY 2016 Certified Distribution after Adjustments	\$27,362,488
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$2,118,111
Effective tax rate for tax year 2014	1.6000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$265,389
<hr/>		
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$26,426,382
Effective tax rate for tax year 2015	1.6125%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$3,280,590
<hr/>		
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$28,544,493
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$3,545,979

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$680,527
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$680,527

Total CY 2017 Certified Distribution after Adjustmens	\$29,225,019
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	6.8069%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.3492%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-0.5423%
Total Percent Change in Certified Distribution	6.8069%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Huntington
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$510,510
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$12,410,034
Total FY 2016 Processed Collections	\$12,920,544

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$12,920,543

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$7,380,561
Expenditure: Public Safety	\$1,845,140
Expenditure: Economic Development	\$1,849,702
Property Tax Relief	\$1,845,140
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$12,920,543

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,661,689
Estimated account balance for December 31, 2015***	\$475,309
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Huntington
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$473,869
Effective tax rate for tax year 2013	1.7500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$54,206
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$12,134,181
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,388,196
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$12,608,050
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,442,402

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$12,608,050
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$510,510
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$58,436
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$12,410,034
Effective tax rate for tax year 2015	1.7500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,419,501
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$12,920,544
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,477,937

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$12,920,543
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	2.4785%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.4785%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	2.4785%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Jackson
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$745,526
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$13,830,516
Total FY 2016 Processed Collections	\$14,576,042

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$4,550,157
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$4,550,157
Total CY 2017 Certified Distribution after Adjustment	
	\$19,126,199

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$9,100,314
Expenditure: Public Safety	\$2,275,079
Expenditure: Economic Development	\$2,282,848
Property Tax Relief	\$4,557,927
Special Purpose	\$910,031
Total CY 2017 Certified Distribution after Adjustment	\$19,126,199

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.1000%
Total Tax Rate	2.1000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,949,127
Estimated account balance for December 31, 2015***	\$491,628
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Jackson
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$546,080
Effective tax rate for tax year 2013	1.6000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$68,288
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$13,040,480
Effective tax rate for tax year 2014	1.6000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,630,933
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$13,586,560
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,699,221

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$13,586,560
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$745,526
Effective tax rate for tax year 2014	1.6000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$93,284
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$13,830,516
Effective tax rate for tax year 2015	1.6000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,729,887
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$14,576,042
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,823,171

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$4,550,157
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$4,550,157

Total CY 2017 Certified Distribution after Adjustmens	\$19,126,199
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	40.7729%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.2828%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	33.4901%
Total Percent Change in Certified Distribution	40.7729%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Jasper
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,939,390
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$20,217,776
Total FY 2016 Processed Collections	\$22,157,166

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$747,196
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$747,196
Total CY 2017 Certified Distribution after Adjustment	
	\$21,409,970

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$10,191,760
Expenditure: Public Safety	\$1,867,991
Expenditure: Economic Development	\$1,878,254
Property Tax Relief	\$6,351,170
Special Purpose	\$1,120,795
Total CY 2017 Certified Distribution after Adjustment	\$21,409,970

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.3640%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.8500%
IC 6-3.6-7 Special Purpose	0.1500%
Total Tax Rate	2.8640%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$10,443,188
Estimated account balance for December 31, 2015***	\$508,572
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Jasper
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$4,931,963
Effective tax rate for tax year 2013	3.0765%	
Processed Collections at 0.1% from July 1, 2014 to December 31, 2014		\$321,336
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$19,174,221
Effective tax rate for tax year 2014	2.9640%	
Processed Collections at 0.1% from January 1, 2015 to June 30, 2015		\$1,297,507
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$24,106,185
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015		\$1,618,843

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$987,042
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		-\$987,042

Total CY 2016 Certified Distribution after Adjustments	\$23,119,143
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1, 2015 and December 31, 2015		\$1,939,390
Effective tax rate for tax year 2014	2.9640%	
Processed Collections at 0.1% from July 1, 2015 to December 31, 2015		\$131,133
Amounts reported on individual income tax returns processed between January 1, 2016 and June 30, 2016		\$20,217,776
Effective tax rate for tax year 2015	2.9640%	
Processed Collections at 0.1% from January 1, 2016 to June 30, 2016		\$1,367,365
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$22,157,166
Processed Collections at 0.1% from July 1, 2014 to June 30, 2015		\$1,498,498

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$747,196
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		-\$747,196

Total CY 2017 Certified Distribution after Adjustments	\$21,409,970
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	-7.3929%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-8.4303%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	1.0374%
Total Percent Change in Certified Distribution	-7.3929%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Jay
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$238,633
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$8,357,260
Total FY 2016 Processed Collections	\$8,595,893

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$8,595,892
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,903,601
Expenditure: Public Safety	\$700,514
Expenditure: Economic Development	\$886,065
Property Tax Relief	\$2,105,712
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$8,595,892

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.6000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.4500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,778,114
Estimated account balance for December 31, 2015***	\$247,905
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Jay
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$149,222
Effective tax rate for tax year 2013	2.4500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$12,466
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,941,472
Effective tax rate for tax year 2014	2.4500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$651,067
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$8,090,694
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$663,533

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$8,090,694
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$238,633
Effective tax rate for tax year 2014	2.4500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$19,804
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$8,357,260
Effective tax rate for tax year 2015	2.4500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$684,879
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$8,595,893
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$704,683

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$8,595,892
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	6.2442%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.2442%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	6.2442%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Jefferson
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$160,143
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$2,225,924
Total FY 2016 Processed Collections		\$2,386,066

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$2,386,066

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$0
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$2,386,066
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$2,386,066

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.3500%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		0.3500%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$410,124
Estimated account balance for December 31, 2015***		\$114,090
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Jefferson
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$161,127
Effective tax rate for tax year 2013	0.3500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$46,036</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$2,113,848
Effective tax rate for tax year 2014	0.3500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$603,957</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$2,274,975
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$649,993</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$2,274,975
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$160,143
Effective tax rate for tax year 2014	0.3500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$45,755</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$2,225,924
Effective tax rate for tax year 2015	0.3500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$635,978</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$2,386,066
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$681,733</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$2,386,066
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.8832%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.8832%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	4.8832%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Jennings
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$321,154
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,819,750
Total FY 2016 Processed Collections	\$8,140,904

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$3,669,495
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$3,669,495
Total CY 2017 Certified Distribution after Adjustment	
	\$11,810,398

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,721,557
Expenditure: Public Safety	\$4,721,557
Expenditure: Economic Development	\$1,186,895
Property Tax Relief	\$1,180,389
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$11,810,398

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	1.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,280,576
Estimated account balance for December 31, 2015***	\$86,196
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Jennings
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$302,304
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$48,491</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$5,380,778
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$861,195</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$5,683,082
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$909,687</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$2,272,576
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$2,272,576</u>

Total CY 2016 Certified Distribution after Adjustments	\$7,955,658
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$321,154
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$51,465</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,819,750
Effective tax rate for tax year 2015	1.7500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$895,449</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$8,140,904
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$946,914</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$3,669,495
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$3,669,495</u>

Total CY 2017 Certified Distribution after Adjustments	\$11,810,398
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	48.4528%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	30.8940%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	17.5588%
Total Percent Change in Certified Distribution	<u>48.4528%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Johnson
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,180,693
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$36,887,393
Total FY 2016 Processed Collections	\$41,068,086

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$41,068,086
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$41,068,086
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$0
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$41,068,086

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$14,280,820
Estimated account balance for December 31, 2015***	\$2,947,325
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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All data based on certifications published 10/02/2016.

Johnson
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$3,111,942	
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$311,194</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$35,485,121	
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$3,548,512</u>	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$38,597,063	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$3,859,706</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2016 Certified Distribution after Adjustments	\$38,597,063
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,180,693	
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$418,069</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$36,887,393	
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$3,688,739</u>	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$41,068,086	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$4,106,809</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2017 Certified Distribution after Adjustmens	\$41,068,086
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	6.4021%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.4021%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	6.4021%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Knox
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$539,758
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,888,353
Total FY 2016 Processed Collections	\$7,428,111

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$50,259
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$50,259
Total CY 2017 Certified Distribution after Adjustment	
	\$7,377,852

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,338,325
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$3,039,527
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$7,377,852

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.6000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,757,145
Estimated account balance for December 31, 2015***	\$296,455
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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All data based on certifications published 10/02/2016.

Knox
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$390,806
Effective tax rate for tax year 2013	1.1000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$71,190
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,720,098
Effective tax rate for tax year 2014	1.1000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,406,767
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$8,110,904
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,477,957

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$756,837
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$756,837

Total CY 2016 Certified Distribution after Adjustments	\$7,354,067
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$539,758
Effective tax rate for tax year 2014	1.1000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$98,336
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,888,353
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,384,600
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$7,428,111
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,482,936

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$50,259
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$50,259

Total CY 2017 Certified Distribution after Adjustments	\$7,377,852
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	0.3234%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-9.2846%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	9.6080%
Total Percent Change in Certified Distribution	0.3234%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Kosciusko
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,435,116
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$20,065,564
Total FY 2016 Processed Collections	\$21,500,680

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$21,500,680
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$15,010,598
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$6,490,082
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$21,500,680

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$3,023,419
Estimated account balance for December 31, 2015***	\$2,968,359
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Kosciusko
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,225,864	
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$246,262	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$17,521,516	
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$3,508,022	
IC 6-3-6-9-4 Total FY 2015 Processed Collections	\$18,747,380	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$3,754,284	

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$18,747,380
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,435,116	
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$288,000	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$20,065,564	
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$4,019,731	
IC 6-3-6-9-4 Total FY 2016 Processed Collections	\$21,500,680	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$4,307,732	

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$21,500,680
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	14.6863%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	14.6863%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	14.6863%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

LaGrange
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$564,661
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,226,627
Total FY 2016 Processed Collections	\$10,791,288

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$10,791,288

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$7,639,031
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,970,161
Property Tax Relief	\$1,182,096
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$10,791,288

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.1500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.4000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$5,444,191
Estimated account balance for December 31, 2015***	\$1,035,085
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

LaGrange
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$431,064
Effective tax rate for tax year 2013	1.4000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$61,821</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,730,508
Effective tax rate for tax year 2014	1.4000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$1,398,199</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$10,161,572
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,460,019</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$10,161,572
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$564,661
Effective tax rate for tax year 2014	1.4000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$81,251</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,226,627
Effective tax rate for tax year 2015	1.4000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$1,470,716</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$10,791,288
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,551,967</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustmens	\$10,791,288
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	6.1970%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.6090%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>5.6090%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Lake
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$13,131,572
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$146,442,979
Total FY 2016 Processed Collections	\$159,574,551

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$95,480
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$95,480
Total CY 2017 Certified Distribution after Adjustment	
	\$159,479,071

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$0
Expenditure: Public Safety	\$26,338,242
Expenditure: Economic Development	\$27,787,863
Property Tax Relief	\$105,352,966
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$159,479,071

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$31,344,192
Estimated account balance for December 31, 2015***	-\$95,480
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Lake
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$2,875,616
Effective tax rate for tax year 2013	0.3750%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$1,563,782</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$139,506,542
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$18,918,324</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$142,382,158
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$20,482,106

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$8,626,848
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$8,626,848

Total CY 2016 Certified Distribution after Adjustments	\$151,009,006
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$13,131,572
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$1,792,015</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$146,442,979
Effective tax rate for tax year 2015	1.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$19,871,389</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$159,574,551
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$21,663,404

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$95,480
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$95,480

Total CY 2017 Certified Distribution after Adjustments	\$159,479,071
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.6090%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-0.0503%
Percent change in certified distribution that is due to processed collections	9.0564%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-4.5444%
Total Percent Change in Certified Distribution	4.4618%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

LaPorte
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,166,414
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$19,631,834
Total FY 2016 Processed Collections	\$21,798,249

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$21,798,248
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$11,421,808
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$10,376,440
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$21,798,248

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.9500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,896,205
Estimated account balance for December 31, 2015***	\$1,022,080
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

LaPorte
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,635,590	
Effective tax rate for tax year 2013	0.9500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$344,459	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$19,231,612	
Effective tax rate for tax year 2014	0.9500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$4,049,716	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$20,867,202	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$4,394,175	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$20,867,202
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,166,414	
Effective tax rate for tax year 2014	0.9500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$456,305	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$19,631,834	
Effective tax rate for tax year 2015	0.9500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$4,133,933	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$21,798,249	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$4,590,237	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$21,798,248
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.4618%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.1970%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	6.1970%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Lawrence
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$719,088
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$13,880,909
Total FY 2016 Processed Collections	\$14,599,997

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$14,599,997
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$8,342,855
Expenditure: Public Safety	\$2,085,714
Expenditure: Economic Development	\$0
Property Tax Relief	\$4,171,428
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$14,599,997

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,309,519
Estimated account balance for December 31, 2015***	\$556,857
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Lawrence
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$535,196
Effective tax rate for tax year 2013	1.7500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$30,583</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$13,097,192
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$748,411</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$13,632,388
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$778,994</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$13,632,388
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$719,088
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$41,091</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$13,880,909
Effective tax rate for tax year 2015	1.7500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$793,195</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$14,599,997
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$834,286</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustmens	\$14,599,997
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	7.0979%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.0979%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>7.0979%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Madison
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$3,492,521
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$36,612,445
Total FY 2016 Processed Collections	\$40,104,966

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$40,011,293

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$22,863,596
Expenditure: Public Safety	\$5,715,899
Expenditure: Economic Development	\$0
Property Tax Relief	\$11,431,798
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$40,011,293

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$8,720,623
Estimated account balance for December 31, 2015***	\$845,457
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Madison
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$2,605,361
Effective tax rate for tax year 2013	1.7500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$146,605</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$35,258,481
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$2,012,248</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$37,863,842
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$2,158,853</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	#DIV/0!
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		#DIV/0!

Total CY 2016 Certified Distribution after Adjustments	\$37,779,932
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$3,492,521
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$195,497</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$36,612,445
Effective tax rate for tax year 2015	1.7500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$2,090,863</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$40,104,966
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$2,286,360</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$40,011,293
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.9062%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9320%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	#DIV/0!
Total Percent Change in Certified Distribution	#DIV/0!

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Marion
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$45,570,127
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$327,240,083
Total FY 2016 Processed Collections	\$372,810,210

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$4,219,456
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$4,219,456
Total CY 2017 Certified Distribution after Adjustment	
	\$377,029,667

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$259,724,448
Expenditure: Public Safety	\$106,505,556
Expenditure: Economic Development	\$0
Property Tax Relief	\$10,799,663
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$377,029,667

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2193%
IC 6-3.6-6-8 Expenditure: Public Safety	0.5000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0507%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7700%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$59,425,886
Estimated account balance for December 31, 2015***	\$8,707,342
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Marion
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$37,445,488
Effective tax rate for tax year 2013	1.6200%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$2,311,450</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$282,044,562
Effective tax rate for tax year 2014	1.6200%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$17,410,158</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$319,490,050
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$19,721,608

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$29,582,412
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$29,582,412

Total CY 2016 Certified Distribution after Adjustments	\$349,072,463
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$45,570,127
Effective tax rate for tax year 2014	1.6200%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$2,812,971</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$327,240,083
Effective tax rate for tax year 2015	1.7700%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$18,488,140</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$372,810,210
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$21,301,111

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$4,219,456
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$4,219,456

Total CY 2017 Certified Distribution after Adjustments	\$377,029,667
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	8.0090%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	15.2748%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-7.2658%
Total Percent Change in Certified Distribution	8.0090%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Marshall
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$863,840
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$11,602,246
Total FY 2016 Processed Collections	\$12,466,086

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$12,466,086

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$9,972,869
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$0
Property Tax Relief	\$0
Special Purpose	\$2,493,217
Total CY 2017 Certified Distribution after Adjustment	\$12,466,086

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,684,914
Estimated account balance for December 31, 2015***	\$841,454
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Marshall
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$764,618
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$61,169
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$11,223,502
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$897,880
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$11,988,119
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$959,050

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$11,988,119
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$863,840
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$69,107
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$11,602,246
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$928,180
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$12,466,086
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$997,287

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$12,466,086
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	3.9870%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.9870%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	3.9870%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Martin
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$132,962
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$2,827,192
Total FY 2016 Processed Collections	\$2,960,154

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$2,960,154
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,577,397
Expenditure: Public Safety	\$492,937
Expenditure: Economic Development	\$396,883
Property Tax Relief	\$492,937
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$2,960,154

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.8000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$168,238
Estimated account balance for December 31, 2015***	\$202,343
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Martin
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$91,520
Effective tax rate for tax year 2013	1.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$12,472
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$2,779,218
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$371,341
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$2,870,738
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$383,813

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$13,218
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$13,218

Total CY 2016 Certified Distribution after Adjustments	\$2,857,520
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$132,962
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$17,904
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$2,827,192
Effective tax rate for tax year 2015	1.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$377,712
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$2,960,154
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$395,616

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$2,960,154
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2015 to CY 2016	3.5917%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.4626%
Percent change in certified distribution that is due to processed collections	3.1292%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	3.5917%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Miami
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$848,973
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$13,852,002
Total FY 2016 Processed Collections	\$14,700,975

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$14,700,975

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,353,520
Expenditure: Public Safety	\$1,446,480
Expenditure: Economic Development	\$2,318,674
Property Tax Relief	\$6,135,821
Special Purpose	\$1,446,480
Total CY 2017 Certified Distribution after Adjustment	\$14,700,975

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5796%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	1.0604%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	2.5400%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,924,144
Estimated account balance for December 31, 2015***	\$424,222
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Miami
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$695,246
Effective tax rate for tax year 2013	2.5400%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$54,824
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$13,363,501
Effective tax rate for tax year 2014	2.5400%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,052,892
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$14,058,747
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,107,716

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$14,058,747
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$848,973
Effective tax rate for tax year 2014	2.5400%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$67,053
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$13,852,002
Effective tax rate for tax year 2015	2.5400%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,091,208
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$14,700,975
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,158,261

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$14,700,975
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.5682%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.5682%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	4.5682%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Monroe
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,148,527
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$28,689,570
Total FY 2016 Processed Collections	\$32,838,097

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$7,659,336
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$7,659,336
Total CY 2017 Certified Distribution after Adjustment	
	\$40,497,432

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$28,549,937
Expenditure: Public Safety	\$7,527,404
Expenditure: Economic Development	\$0
Property Tax Relief	\$1,559,678
Special Purpose	\$2,860,413
Total CY 2017 Certified Distribution after Adjustment	\$40,497,432

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.9482%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0518%
IC 6-3.6-7 Special Purpose	0.0950%
Total Tax Rate	1.3450%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$7,831,675
Estimated account balance for December 31, 2015***	\$1,276,035
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Monroe
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$3,494,107
Effective tax rate for tax year 2013	1.0500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$332,772
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$25,997,803
Effective tax rate for tax year 2014	1.0613%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$2,449,734
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$29,491,910
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,782,506

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$976,533
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$976,533

Total CY 2016 Certified Distribution after Adjustments	\$30,468,442
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$4,148,527
Effective tax rate for tax year 2014	1.0613%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$390,909
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$28,689,570
Effective tax rate for tax year 2015	1.0950%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$2,620,052
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$32,838,097
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$3,010,962

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$7,659,336
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$7,659,336

Total CY 2017 Certified Distribution after Adjustments	\$40,497,432
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	32.9160%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.9825%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	21.9335%
Total Percent Change in Certified Distribution	32.9160%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Montgomery
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$832,988
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$14,764,144
Total FY 2016 Processed Collections		\$15,597,132

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$15,597,131

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$7,425,971
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$0
Property Tax Relief		\$8,171,160
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$15,597,131

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		1.1000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		2.1000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$1,978,629
Estimated account balance for December 31, 2015***		\$576,187
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Montgomery
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$686,257
Effective tax rate for tax year 2013	2.1000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$65,392</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$14,288,855
Effective tax rate for tax year 2014	2.1000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$1,363,270</u>
IC 6-3-6-9-4 Total FY 2015 Processed Collections		\$14,975,112
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,428,661</u>

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$14,975,112
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$832,988
Effective tax rate for tax year 2014	2.1000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$79,685</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$14,764,144
Effective tax rate for tax year 2015	2.1000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$1,408,101</u>
IC 6-3-6-9-4 Total FY 2016 Processed Collections		\$15,597,132
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,487,786</u>

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$15,597,131
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.1537%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.1537%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	4.1537%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Morgan
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,447,177
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$39,935,893
Total FY 2016 Processed Collections	\$42,383,070

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$397
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$397
Total CY 2017 Certified Distribution after Adjustment	
	\$42,382,674

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$19,755,216
Expenditure: Public Safety	\$3,894,956
Expenditure: Economic Development	\$3,120,373
Property Tax Relief	\$15,612,129
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$42,382,674

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.2680%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-5 Property Tax Relief	1.0020%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.7200%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,917,987
Estimated account balance for December 31, 2015***	\$588,461
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Morgan
Explanantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$1,886,256
Effective tax rate for tax year 2013	2.7200%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$138,831
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$38,100,135
Effective tax rate for tax year 2014	2.7200%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$2,802,339
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$39,986,391
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,941,170

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$223
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$223

Total CY 2016 Certified Distribution after Adjustments	\$39,986,167
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$2,447,177
Effective tax rate for tax year 2014	2.7200%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$180,038
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$39,935,893
Effective tax rate for tax year 2015	2.7200%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$2,938,131
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$42,383,070
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$3,118,169

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$397
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$397

Total CY 2017 Certified Distribution after Adjustments	\$42,382,674
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.9933%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9938%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-0.0004%
Total Percent Change in Certified Distribution	5.9933%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Newton
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$119,022
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$2,910,278
Total FY 2016 Processed Collections		\$3,029,300

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$3,029,300

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$3,029,300
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$0
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$3,029,300

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$670,305
Estimated account balance for December 31, 2015***		\$56,586
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Newton
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$104,962
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$10,496</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$2,788,346
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$278,835</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$2,893,308
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$289,331</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$2,893,308
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$119,022
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$11,902</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$2,910,278
Effective tax rate for tax year 2015	1.0000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$291,028</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$3,029,300
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$302,930</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustmens	\$3,029,300
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	4.7002%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.7002%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>4.7002%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Noble
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$948,675
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$13,191,609
Total FY 2016 Processed Collections	\$14,140,284

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$2,354,662
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$2,354,662

Total CY 2017 Certified Distribution after Adjustment	\$16,494,946
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$9,418,650
Expenditure: Public Safety	\$2,354,662
Expenditure: Economic Development	\$2,360,817
Property Tax Relief	\$2,360,817
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$16,494,946

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$3,706,905
Estimated account balance for December 31, 2015***	\$916,593
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Noble
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$412,108
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$54,944</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$12,505,915
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$1,668,022</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$12,918,023
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,722,866</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$0

Total CY 2016 Certified Distribution after Adjustments	\$12,918,023
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$948,675
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$126,546</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$13,191,609
Effective tax rate for tax year 2015	1.5000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$1,759,646</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$14,140,284
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,886,192</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$2,354,662
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$2,354,662

Total CY 2017 Certified Distribution after Adjustments	\$16,494,946
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	27.6894%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.4617%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	18.2277%
Total Percent Change in Certified Distribution	27.6894%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Ohio
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$69,744
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,182,995
Total FY 2016 Processed Collections	\$1,252,739

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$313,185
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$313,185
Total CY 2017 Certified Distribution after Adjustment	
	\$1,565,924

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,252,739
Expenditure: Public Safety	\$313,185
Expenditure: Economic Development	\$0
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$1,565,924

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$209,115
Estimated account balance for December 31, 2015***	\$69,727
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Ohio
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$40,353	
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$4,035</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,118,635	
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$111,864</u>	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$1,158,988	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$115,899</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$289,747	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$289,747</u>	

Total CY 2016 Certified Distribution after Adjustments	\$1,448,735
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$69,744	
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$6,974</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,182,995	
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$118,300</u>	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$1,252,739	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$125,274</u>	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$313,185	
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$313,185</u>	

Total CY 2017 Certified Distribution after Adjustmens	\$1,565,924
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	8.0891%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.4712%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	1.6178%
Total Percent Change in Certified Distribution	<u>8.0891%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Orange
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$261,283
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$3,808,130
Total FY 2016 Processed Collections		\$4,069,413

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$4,069,413

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$3,253,385
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$816,028
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$4,069,413

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2500%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$512,960
Estimated account balance for December 31, 2015***		\$22,092
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Orange
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$215,541
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$34,482</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$3,420,895
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$547,861</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$3,636,436
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$582,343</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$3,636,436
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$261,283
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$41,847</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$3,808,130
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$609,903</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$4,069,413
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$651,750</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustmens	\$4,069,413
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	11.9066%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	11.9066%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>11.9066%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Owen
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$440,837
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$4,349,608
Total FY 2016 Processed Collections		\$4,790,445

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$4,790,445

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$3,684,541
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$1,105,904
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$4,790,445

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.3000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.3000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$757,016
Estimated account balance for December 31, 2015***		\$366,340
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.
All data based on certifications published 10/02/2016.

Owen
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$301,011
Effective tax rate for tax year 2013	1.3000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$46,309</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$4,110,902
Effective tax rate for tax year 2014	1.3000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$632,572</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$4,411,913
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$678,882</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$4,411,913
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$440,837
Effective tax rate for tax year 2014	1.3000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$67,852</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$4,349,608
Effective tax rate for tax year 2015	1.3000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$669,236</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$4,790,445
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$737,089</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$4,790,445
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	8.5798%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.5798%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	8.5798%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Parke
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$283,453
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,233,133
Total FY 2016 Processed Collections	\$6,516,586

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$550,996
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$550,996
Total CY 2017 Certified Distribution after Adjustment	
	\$7,067,582

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,393,576
Expenditure: Public Safety	\$665,693
Expenditure: Economic Development	\$671,310
Property Tax Relief	\$1,337,003
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$7,067,582

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.6500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.6500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,074,887
Estimated account balance for December 31, 2015***	\$18,764
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Parke
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$238,829
Effective tax rate for tax year 2013	2.3000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$20,755
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$5,815,055
Effective tax rate for tax year 2014	2.3000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$506,580
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,053,885
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$527,334

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$394,294
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$394,294

Total CY 2016 Certified Distribution after Adjustments	\$6,448,178
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$283,453
Effective tax rate for tax year 2014	2.3000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$24,726
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,233,133
Effective tax rate for tax year 2015	2.4500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$510,076
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$6,516,586
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$534,801

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$550,996
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$550,996

Total CY 2017 Certified Distribution after Adjustments	\$7,067,582
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	9.6059%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.1757%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	2.4302%
Total Percent Change in Certified Distribution	9.6059%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Perry
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$291,363
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$5,173,800
Total FY 2016 Processed Collections	\$5,465,163

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$856,794
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$856,794
Total CY 2017 Certified Distribution after Adjustment	
	\$6,321,957

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,629,279
Expenditure: Public Safety	\$856,794
Expenditure: Economic Development	\$1,769,611
Property Tax Relief	\$296,662
Special Purpose	\$1,769,611
Total CY 2017 Certified Distribution after Adjustment	\$6,321,957

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.4754%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0846%
IC 6-3.6-7 Special Purpose	0.5000%
Total Tax Rate	1.8100%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$962,790
Estimated account balance for December 31, 2015***	\$231,865
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Perry
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$236,137
Effective tax rate for tax year 2013		1.5600%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$30,734
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$4,937,738
Effective tax rate for tax year 2014		1.5600%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$630,003
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$5,173,875
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$660,737

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$816,934
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$816,934

Total CY 2016 Certified Distribution after Adjustments	\$5,990,809
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$291,363
Effective tax rate for tax year 2014		1.5600%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$37,423
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$5,173,800
Effective tax rate for tax year 2015		1.5600%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$659,217
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$5,465,163
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$696,640

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$856,794
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$856,794

Total CY 2017 Certified Distribution after Adjustmens	\$6,321,957
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Year Over Year Comparions		
Percent change in total certified distributions from CY 2015 to CY 2016		5.5276%
Percent change in certified distribution that is due to a difference in the negative balance adjustment		0.0000%
Percent change in certified distribution that is due to processed collections		4.8622%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions		0.6653%
Total Percent Change in Certified Distribution		5.5276%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Pike
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$171,517
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,945,229
Total FY 2016 Processed Collections	\$2,116,747

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$132,297
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$132,297
Total CY 2017 Certified Distribution after Adjustment	
	\$1,984,450

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$0
Expenditure: Public Safety	\$661,483
Expenditure: Economic Development	\$1,322,967
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$1,984,450

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$365,061
Estimated account balance for December 31, 2015***	\$11,966
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Pike
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$154,326
Effective tax rate for tax year 2013	0.4000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$38,582</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$1,934,638
Effective tax rate for tax year 2014	0.4000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$483,660</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$2,088,964
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$522,241</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$130,560
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>-\$130,560</u>

Total CY 2016 Certified Distribution after Adjustments	\$1,958,404
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$171,517
Effective tax rate for tax year 2014	0.4000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$42,879</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$1,945,229
Effective tax rate for tax year 2015	0.4000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$486,307</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$2,116,747
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$529,187</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$132,297
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>-\$132,297</u>

Total CY 2017 Certified Distribution after Adjustments	\$1,984,450
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	1.3300%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	1.4186%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-0.0887%
Total Percent Change in Certified Distribution	1.3299%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Porter
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,793,988
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$21,974,071
Total FY 2016 Processed Collections	\$24,768,059

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$24,768,059
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$0
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$24,768,059
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$24,768,059

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,259,772
Estimated account balance for December 31, 2015***	\$1,206,674
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Porter
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,268,588	
Effective tax rate for tax year 2013	0.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$453,718	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$21,070,420	
Effective tax rate for tax year 2014	0.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$4,214,084	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$23,339,008	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$4,667,802	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$23,339,008
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,793,988	
Effective tax rate for tax year 2014	0.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$558,798	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$21,974,071	
Effective tax rate for tax year 2015	0.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$4,394,814	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$24,768,059	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$4,953,612	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$24,768,059
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	6.1230%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.1230%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	6.1230%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Posey
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$461,844
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,540,586
Total FY 2016 Processed Collections	\$7,002,430

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,714,059
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$1,714,059

Total CY 2017 Certified Distribution after Adjustment	\$8,716,490
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,044,170
Expenditure: Public Safety	\$1,714,060
Expenditure: Economic Development	\$3,574,311
Property Tax Relief	\$383,949
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$8,716,490

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.4440%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0560%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,469,773
Estimated account balance for December 31, 2015***	\$410,233
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Posey
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$327,400
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$65,480
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,408,066
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,281,613
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,735,466
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,347,093

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$6,735,466
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$461,844
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$92,369
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,540,586
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,308,117
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$7,002,430
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,400,486

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,714,059
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,714,059

Total CY 2017 Certified Distribution after Adjustments	\$8,716,490
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	29.4118%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.9636%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	25.4483%
Total Percent Change in Certified Distribution	29.4118%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Pulaski
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$514,274
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,311,893
Total FY 2016 Processed Collections	\$7,826,167

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$624,990
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$624,990
Total CY 2017 Certified Distribution after Adjustment	
	\$8,451,158

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,499,945
Expenditure: Public Safety	\$624,990
Expenditure: Economic Development	\$625,741
Property Tax Relief	\$2,950,494
Special Purpose	\$749,988
Total CY 2017 Certified Distribution after Adjustment	\$8,451,158

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	1.1800%
IC 6-3.6-7 Special Purpose	0.3000%
Total Tax Rate	3.3800%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,721,006
Estimated account balance for December 31, 2015***	-\$1,354,998
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Pulaski
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$841,359
Effective tax rate for tax year 2013	3.1300%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$53,808
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,345,032
Effective tax rate for tax year 2014	3.1300%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$469,584
IC 6-3-6-9-4 Total FY 2015 Processed Collections		\$8,186,391
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$523,392

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$653,723
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$653,723

Total CY 2016 Certified Distribution after Adjustments	\$8,840,115
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$514,274
Effective tax rate for tax year 2014	3.1300%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$32,863
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,311,893
Effective tax rate for tax year 2015	3.1300%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$467,429
IC 6-3-6-9-4 Total FY 2016 Processed Collections		\$7,826,167
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$500,292

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$624,990
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$624,990

Total CY 2017 Certified Distribution after Adjustments	\$8,451,158
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	-4.3999%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-4.0749%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-0.3250%
Total Percent Change in Certified Distribution	-4.3999%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Putnam
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$533,532
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,188,435
Total FY 2016 Processed Collections	\$10,721,967

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,310,462
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$1,310,462
Total CY 2017 Certified Distribution after Adjustment	
	\$12,032,428

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$6,870,555
Expenditure: Public Safety	\$1,717,639
Expenditure: Economic Development	\$1,722,117
Property Tax Relief	\$1,722,117
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$12,032,428

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2500%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,145,471
Estimated account balance for December 31, 2015***	\$801,189
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Putnam
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$386,780
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$51,622
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$9,413,283
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$1,255,546
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$9,800,063
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$1,307,168

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,632,110
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$1,632,110

Total CY 2016 Certified Distribution after Adjustments	\$11,432,173
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$533,532
Effective tax rate for tax year 2014	1.5000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$71,135
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$10,188,435
Effective tax rate for tax year 2015	1.5625%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$1,304,768
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$10,721,967
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$1,375,902

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,310,462
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$1,310,462

Total CY 2017 Certified Distribution after Adjustmens	\$12,032,428
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	5.2506%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.0641%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-2.8135%
Total Percent Change in Certified Distribution	5.2506%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Randolph
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**

Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$295,928
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$9,133,818
Total FY 2016 Processed Collections	\$9,429,746

Adjustments allowed under IC 6-3.5-7-11

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$148,014
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$148,014

Total CY 2017 Certified Distribution after Adjustment

\$9,577,759

Breakdown of CY 2017 Certified Distribution after Adjustments

Expenditure: Certified Shares	\$4,235,397
Expenditure: Public Safety	\$1,058,849
Expenditure: Economic Development	\$1,082,907
Property Tax Relief	\$2,117,699
Special Purpose	\$1,082,907
Total CY 2017 Certified Distribution after Adjustment	\$9,577,759

CY 2017 Tax Rates

IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	2.2500%

Calculation of Excess Balance under IC 6-3.6-9-15

Account balance as of Decemeber 31, 2014	\$1,584,955
Estimated account balance for December 31, 2015***	\$26,946
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Randolph
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$174,645
Effective tax rate for tax year 2013	1.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$23,576
<hr/>		
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,219,210
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$831,175
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IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,393,854
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$854,751

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$3,180,148
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$3,180,148

Total CY 2016 Certified Distribution after Adjustments	\$9,574,002
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$295,928
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$39,450
<hr/>		
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$9,133,818
Effective tax rate for tax year 2015	2.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$817,252
<hr/>		
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$9,429,746
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$856,703

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$148,014
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$148,014

Total CY 2017 Certified Distribution after Adjustments	\$9,577,759
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	0.0392%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	31.7097%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-31.6705%
Total Percent Change in Certified Distribution	0.0393%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Ripley
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$724,659
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$7,770,272
Total FY 2016 Processed Collections	\$8,494,931

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$8,494,931

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$6,142,241
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,547,822
Property Tax Relief	\$804,868
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$8,494,931

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.1300%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.3800%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,566,640
Estimated account balance for December 31, 2015***	\$317,186
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Ripley
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$511,268
Effective tax rate for tax year 2013		1.3800%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$74,486</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$7,386,315
Effective tax rate for tax year 2014		1.3800%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$1,072,180</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$7,897,583
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,146,667</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$7,897,583
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$724,659
Effective tax rate for tax year 2014		1.3800%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$105,236</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$7,770,272
Effective tax rate for tax year 2015		1.3800%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$1,128,117</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$8,494,931
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,233,353</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustments	\$8,494,931
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	7.5637%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	7.5637%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>7.5637%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Rush
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$265,842
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$4,703,254
Total FY 2016 Processed Collections	\$4,969,096

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,986,484
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$1,986,484
Total CY 2017 Certified Distribution after Adjustment	
	\$6,955,580

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,311,662
Expenditure: Public Safety	\$529,866
Expenditure: Economic Development	\$828,717
Property Tax Relief	\$298,338
Special Purpose	\$1,986,997
Total CY 2017 Certified Distribution after Adjustment	\$6,955,580

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1600%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0900%
IC 6-3.6-7 Special Purpose	0.6000%
Total Tax Rate	2.1000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,957,594
Estimated account balance for December 31, 2015***	\$21,881
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Rush
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$207,188
Effective tax rate for tax year 2013	1.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$27,608
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$4,546,114
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$606,268
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$4,753,301
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$633,876

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,900,461
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,900,461

Total CY 2016 Certified Distribution after Adjustments	\$6,653,762
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$265,842
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$35,446
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$4,703,254
Effective tax rate for tax year 2015	1.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$627,207
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$4,969,096
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$662,653

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,986,484
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,986,484

Total CY 2017 Certified Distribution after Adjustments	\$6,955,580
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	4.5361%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.2432%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	1.2929%
Total Percent Change in Certified Distribution	4.5360%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Scott
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$335,331
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$5,186,610
Total FY 2016 Processed Collections	\$5,521,941

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$5,521,941

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$3,913,575
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$0
Property Tax Relief	\$629,972
Special Purpose	\$978,394
Total CY 2017 Certified Distribution after Adjustment	\$5,521,941

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.1600%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	1.4100%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$918,076
Estimated account balance for December 31, 2015***	\$321,771
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Scott
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$234,314
Effective tax rate for tax year 2013	1.4100%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$33,315</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$4,991,030
Effective tax rate for tax year 2014	1.4100%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$709,694</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$5,225,344
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$743,009</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$5,225,344
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$335,331
Effective tax rate for tax year 2014	1.4100%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$47,662</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$5,186,610
Effective tax rate for tax year 2015	1.4100%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$737,428</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$5,521,941
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$785,090</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustments	\$5,521,941
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.6761%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.6761%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	<u>5.6761%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Shelby
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$855,186
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$11,198,918
Total FY 2016 Processed Collections	\$12,054,104

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$2,410,160
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$2,410,160
Total CY 2017 Certified Distribution after Adjustment	
	\$14,464,264

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$9,640,640
Expenditure: Public Safety	\$2,410,160
Expenditure: Economic Development	\$2,413,464
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$14,464,264

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,769,074
Estimated account balance for December 31, 2015***	-\$56,754
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Shelby
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$648,653
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$104,075
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$10,599,882
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,696,718
IC 6-3-6-9-4 Total FY 2015 Processed Collections		\$11,248,536
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,800,793

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$2,248,851
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$2,248,851

Total CY 2016 Certified Distribution after Adjustments	\$13,497,386
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$855,186
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$136,916
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$11,198,918
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,792,534
IC 6-3-6-9-4 Total FY 2016 Processed Collections		\$12,054,104
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,929,450

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3-6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3-6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$2,410,160
IC 6-3-5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$2,410,160

Total CY 2017 Certified Distribution after Adjustments	\$14,464,264
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	7.1634%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.9683%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	1.1951%
Total Percent Change in Certified Distribution	7.1634%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Spencer
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$153,861
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$3,541,052
Total FY 2016 Processed Collections	\$3,694,913

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$3,694,913
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,190,253
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$2,327,330
Property Tax Relief	\$177,330
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$3,694,913

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.2611%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0389%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.8000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,087,018
Estimated account balance for December 31, 2015***	\$127,535
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Spencer
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$108,694
Effective tax rate for tax year 2013	0.8000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$26,929
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$3,452,089
Effective tax rate for tax year 2014	0.8000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$860,827
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$3,560,783
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$887,756

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$3,560,783
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$153,861
Effective tax rate for tax year 2014	0.8000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$38,181
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$3,541,052
Effective tax rate for tax year 2015	0.8000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$883,146
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$3,694,913
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$921,327

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$3,694,913
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	3.7669%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.7668%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	3.7668%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

St. Joseph
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$11,868,825
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$98,916,656
Total FY 2016 Processed Collections	\$110,785,481

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$110,785,481

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$31,321,416
Expenditure: Public Safety	\$15,673,247
Expenditure: Economic Development	\$26,149,949
Property Tax Relief	\$37,640,869
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$110,785,481

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.4996%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.6004%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$15,824,565
Estimated account balance for December 31, 2015***	\$6,878,878
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

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All data based on certifications published 10/02/2016.

St. Joseph
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$8,364,316	
Effective tax rate for tax year 2013	1.7500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$966,320	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$92,253,305	
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$10,662,197	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$100,617,621	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$11,628,517	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$100,617,621
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$11,868,825	
Effective tax rate for tax year 2014	1.7500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$1,370,585	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$98,916,656	
Effective tax rate for tax year 2015	1.7500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$11,436,201	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$110,785,481	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$12,806,786	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$110,785,481
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	10.1054%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.1054%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	10.1054%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Starke
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$231,762
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,134,812
Total FY 2016 Processed Collections	\$6,366,574

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$6,366,574

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,866,821
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,859,402
Property Tax Relief	\$223,128
Special Purpose	\$2,417,223
Total CY 2017 Certified Distribution after Adjustment	\$6,366,574

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0600%
IC 6-3.6-7 Special Purpose	0.6500%
Total Tax Rate	1.7100%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,467,393
Estimated account balance for December 31, 2015***	\$141,173
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Starke
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$241,767
Effective tax rate for tax year 2013	1.7100%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$28,656</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$5,938,144
Effective tax rate for tax year 2014	1.7100%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$695,202</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$6,179,911
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$723,859</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2016 Certified Distribution after Adjustments	\$6,179,911
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$231,762
Effective tax rate for tax year 2014	1.7100%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$27,639</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,134,812
Effective tax rate for tax year 2015	1.7100%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$717,605</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$6,366,574
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$745,245</u>

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustments	\$6,366,574
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	3.0205%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.0205%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	3.0205%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Steuben
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,274,991
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$12,111,859
Total FY 2016 Processed Collections	\$13,386,850

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$13,386,850

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$7,407,621
Expenditure: Public Safety	\$1,851,905
Expenditure: Economic Development	\$1,961,568
Property Tax Relief	\$2,165,756
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$13,386,850

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.2900%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.7900%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,652,775
Estimated account balance for December 31, 2015***	\$51,800
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Steuben
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$999,358
Effective tax rate for tax year 2013		1.7900%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$112,201
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$11,561,413
Effective tax rate for tax year 2014		1.7900%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,313,530
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$12,560,771
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,425,731

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$12,560,771
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$1,274,991
Effective tax rate for tax year 2014		1.7900%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$149,579
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$12,111,859
Effective tax rate for tax year 2015		1.7900%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,375,810
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$13,386,850
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,525,389

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$13,386,850
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	6.5767%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.5767%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	6.5767%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Sullivan
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$44,945
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,090,828
Total FY 2016 Processed Collections	\$1,135,773

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$1,135,773

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$0
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,135,773
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$1,135,773

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.3000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$351,049
Estimated account balance for December 31, 2015***	\$6,970
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.
All data based on certifications published 10/02/2016.

Sullivan
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$33,619	
Effective tax rate for tax year 2013	0.3000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$11,206</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,047,125	
Effective tax rate for tax year 2014	0.3000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$349,042</u>	
IC 6-3-6-9-4 Total FY 2015 Processed Collections	\$1,080,744	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$360,248</u>	

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	\$0	

Total CY 2016 Certified Distribution after Adjustments	\$1,080,744
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$44,945	
Effective tax rate for tax year 2014	0.3000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$14,982</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,090,828	
Effective tax rate for tax year 2015	0.3000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$363,609</u>	
IC 6-3-6-9-4 Total FY 2016 Processed Collections	\$1,135,773	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$378,591</u>	

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	\$0	

Total CY 2017 Certified Distribution after Adjustments	\$1,135,773
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.0918%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.0918%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	5.0918%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Switzerland
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$127,151
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$1,462,886
Total FY 2016 Processed Collections		\$1,590,037

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$0
Total CY 2017 Certified Distribution after Adjustment		\$1,590,037

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$1,590,037
Expenditure: Public Safety		\$0
Expenditure: Economic Development		\$0
Property Tax Relief		\$0
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$1,590,037

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development		0.0000%
IC 6-3.6-5 Property Tax Relief		0.0000%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$188,500
Estimated account balance for December 31, 2015***		\$108,629
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Switzerland
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$78,713
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$7,871</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$1,379,773
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$137,977</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$1,458,486
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$145,849

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$0

Total CY 2016 Certified Distribution after Adjustments	\$1,458,486
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$127,151
Effective tax rate for tax year 2014	1.0000%
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$12,715</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,462,886
Effective tax rate for tax year 2015	1.0000%
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$146,289</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$1,590,037
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$159,004

Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustments	\$1,590,037
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	9.0197%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.0197%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	9.0197%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Tippecanoe
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$3,895,718
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$39,474,121
Total FY 2016 Processed Collections	\$43,369,840

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment	\$43,369,839
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$21,974,260
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$15,823,721
Property Tax Relief	\$5,571,858
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$43,369,839

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.5589%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.4000%
IC 6-3.6-5 Property Tax Relief	0.1411%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.1000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$14,891,878
Estimated account balance for December 31, 2015***	\$2,477,690
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Tippecanoe
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$2,741,735	
Effective tax rate for tax year 2013	1.1000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$498,591	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$36,779,958	
Effective tax rate for tax year 2014	1.1000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$6,688,958	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$39,521,693	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$7,187,550	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$39,521,693
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$3,895,718	
Effective tax rate for tax year 2014	1.1000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$708,556	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$39,474,121	
Effective tax rate for tax year 2015	1.1000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$7,179,072	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$43,369,840	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$7,887,628	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$43,369,839
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	9.7368%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	9.7368%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	9.7368%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Tipton
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$195,617
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$5,948,684
Total FY 2016 Processed Collections	\$6,144,300

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$3,383,155
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$3,383,155
Total CY 2017 Certified Distribution after Adjustment	
	\$9,527,455

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$5,480,882
Expenditure: Public Safety	\$476,280
Expenditure: Economic Development	\$1,372,079
Property Tax Relief	\$732,738
Special Purpose	\$1,465,476
Total CY 2017 Certified Distribution after Adjustment	\$9,527,455

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4960%
IC 6-3.6-6-8 Expenditure: Public Safety	0.1300%
IC 6-3.6-6-9 Expenditure: Economic Development	0.3740%
IC 6-3.6-5 Property Tax Relief	0.2000%
IC 6-3.6-7 Special Purpose	0.4000%
Total Tax Rate	2.6000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,397,335
Estimated account balance for December 31, 2015***	\$257,948
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Tipton
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$216,039
Effective tax rate for tax year 2013	1.5800%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$27,400</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$5,599,169
Effective tax rate for tax year 2014	1.5800%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$708,965</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$5,815,208
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$736,365</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,471,467
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$1,471,467</u>

Total CY 2016 Certified Distribution after Adjustments	\$7,286,675
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$195,617
Effective tax rate for tax year 2014	1.5800%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$24,874</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$5,948,684
Effective tax rate for tax year 2015	1.6800%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$708,361</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$6,144,300
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$733,235</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$3,383,155
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$3,383,155</u>

Total CY 2017 Certified Distribution after Adjustments	\$9,527,455
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	30.7517%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.5163%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	26.2354%
Total Percent Change in Certified Distribution	<u>30.7517%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Union
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$95,630
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$1,816,895
Total FY 2016 Processed Collections	\$1,912,525

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$318,375
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$318,375

Total CY 2017 Certified Distribution after Adjustment	\$2,230,900
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Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$1,273,500
Expenditure: Public Safety	\$318,375
Expenditure: Economic Development	\$320,650
Property Tax Relief	\$0
Special Purpose	\$318,375
Total CY 2017 Certified Distribution after Adjustment	\$2,230,900

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$529,843
Estimated account balance for December 31, 2015***	\$16,997
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Union
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$67,099
Effective tax rate for tax year 2013	1.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$8,985</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$1,836,733
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$245,480</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$1,903,832
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$254,465</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$316,917
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$316,917</u>

Total CY 2016 Certified Distribution after Adjustments	\$2,220,749
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$95,630
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$12,774</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$1,816,895
Effective tax rate for tax year 2015	1.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$242,836</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$1,912,525
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$255,610</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$318,375
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$318,375</u>

Total CY 2017 Certified Distribution after Adjustmens	\$2,230,900
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	0.4571%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.3915%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0657%
Total Percent Change in Certified Distribution	<u>0.4571%</u>

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Vanderburgh
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**

Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$4,275,324
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$38,832,337
Total FY 2016 Processed Collections	\$43,107,661

Adjustments allowed under IC 6-3.5-7-11

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0

Total CY 2017 Certified Distribution after Adjustment

\$43,107,661

Breakdown of CY 2017 Certified Distribution after Adjustments

Expenditure: Certified Shares	\$38,947,772
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$0
Property Tax Relief	\$4,159,889
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$43,107,661

CY 2017 Tax Rates

IC 6-3.6-6-10 Expenditure: Certified Shares	0.9035%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.0000%
IC 6-3.6-5 Property Tax Relief	0.0965%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.6-9-15

Account balance as of Decemeber 31, 2014	\$7,548,375
Estimated account balance for December 31, 2015***	\$2,776,526
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Vanderburgh
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$2,901,276
Effective tax rate for tax year 2013	1.0000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$290,128
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$36,253,847
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$3,625,385
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$39,155,122
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$3,915,512

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$39,155,122
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$4,275,324
Effective tax rate for tax year 2014	1.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$427,532
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$38,832,337
Effective tax rate for tax year 2015	1.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$3,883,234
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$43,107,661
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$4,310,766

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$43,107,661
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	10.0946%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	10.0946%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	10.0946%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Vermillion
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$22,901
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$580,085
Total FY 2016 Processed Collections	\$602,986

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$602,986

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$0
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$602,986
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$602,986

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.2000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$0
Estimated account balance for December 31, 2015***	\$7,863
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Vermillion
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$7,772
Effective tax rate for tax year 2013	0.1000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$7,772</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$578,073
Effective tax rate for tax year 2014	0.2000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$289,037</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$585,845
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$296,809</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$8,127
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$7,772
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>-\$355</u>

Total CY 2016 Certified Distribution after Adjustments	\$585,490
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$22,901
Effective tax rate for tax year 2014	0.2000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$11,451</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$580,085
Effective tax rate for tax year 2015	0.2000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$290,042</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$602,986
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$301,493</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$0</u>

Total CY 2017 Certified Distribution after Adjustments	\$602,986
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	2.9883%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	1.3881%
Percent change in certified distribution that is due to processed collections	2.9276%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-1.3274%
Total Percent Change in Certified Distribution	2.9883%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Vigo
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,526,745
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$22,989,105
Total FY 2016 Processed Collections	\$25,515,850

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$25,515,850

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$15,158,531
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$10,357,319
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$25,515,850

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.7500%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$4,135,951
Estimated account balance for December 31, 2015***	\$2,075,987
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Vigo
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$1,310,608	
Effective tax rate for tax year 2013	1.2500%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$210,257	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$22,856,912	
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$3,666,186	
IC 6-3.6-9-4 Total FY 2015 Processed Collections	\$24,167,520	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$3,876,443	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$24,167,520
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,526,745	
Effective tax rate for tax year 2014	1.2500%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$405,374	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$22,989,105	
Effective tax rate for tax year 2015	1.2500%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$3,687,227	
IC 6-3.6-9-4 Total FY 2016 Processed Collections	\$25,515,850	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	\$4,092,601	

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$25,515,850
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	5.5791%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	5.5791%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	5.5791%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Wabash
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**

Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$2,677,787
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$16,356,850
Total FY 2016 Processed Collections	\$19,034,637

Adjustments allowed under IC 6-3.5-7-11

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$466
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$466

Total CY 2017 Certified Distribution after Adjustment

\$19,034,171

Breakdown of CY 2017 Certified Distribution after Adjustments

Expenditure: Certified Shares	\$9,176,866
Expenditure: Public Safety	\$1,638,726
Expenditure: Economic Development	\$1,663,674
Property Tax Relief	\$6,554,905
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$19,034,171

CY 2017 Tax Rates

IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	1.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.9000%

Calculation of Excess Balance under IC 6-3.6-9-15

Account balance as of Decemeber 31, 2014	\$4,474,848
Estimated account balance for December 31, 2015***	\$1,577,314
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Wabash
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$1,671,037
Effective tax rate for tax year 2013	2.9000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	\$115,301	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$16,254,138
Effective tax rate for tax year 2014	2.9000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	\$1,121,809	
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$17,925,175
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,237,111

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$3,402
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$3,402

Total CY 2016 Certified Distribution after Adjustments	\$17,921,773
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$2,677,787
Effective tax rate for tax year 2014	2.9000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	\$184,797	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$16,356,850
Effective tax rate for tax year 2015	2.9000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	\$1,136,163	
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$19,034,637
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,320,960

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$466
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		-\$466

Total CY 2017 Certified Distribution after Adjustmens	\$19,034,171
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	6.2070%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	6.1906%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0164%
Total Percent Change in Certified Distribution	6.2070%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

**Warren
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions**

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$206,117
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$3,561,799
Total FY 2016 Processed Collections	\$3,767,916

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$3,767,916

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$2,302,377
Expenditure: Public Safety	\$442,765
Expenditure: Economic Development	\$453,132
Property Tax Relief	\$569,642
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$3,767,916

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.3000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.3200%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.1200%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,740,835
Estimated account balance for December 31, 2015***	-\$294,783
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Warren
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$392,311
Effective tax rate for tax year 2013	2.1200%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$37,161</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$3,660,934
Effective tax rate for tax year 2014	2.1200%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$347,795</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$4,053,245
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$384,956</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$4,053,245
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$206,117
Effective tax rate for tax year 2014	2.1200%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$19,664</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$3,561,799
Effective tax rate for tax year 2015	2.1200%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$338,695</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$3,767,916
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$358,359</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$3,767,916
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	-7.0395%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-7.0395%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	-7.0395%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Warrick
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$714,812
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$9,291,807
Total FY 2016 Processed Collections	\$10,006,618

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$10,006,618

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$0
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$10,006,618
Property Tax Relief	\$0
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$10,006,618

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	0.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.5000%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$3,290,911
Estimated account balance for December 31, 2015***	\$497,918
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Warrick
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$624,118
Effective tax rate for tax year 2013	0.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$124,824
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$8,559,227
Effective tax rate for tax year 2014	0.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,711,845
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$9,183,345
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,836,669

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$9,183,345
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$714,812
Effective tax rate for tax year 2014	0.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$142,962
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$9,291,807
Effective tax rate for tax year 2015	0.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,858,361
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$10,006,618
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,001,324

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$10,006,618
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	8.9648%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	8.9648%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	8.9648%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Washington
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$614,251
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$8,426,028
Total FY 2016 Processed Collections	\$9,040,279

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$8,837
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	-\$8,837
Total CY 2017 Certified Distribution after Adjustment	
	\$9,031,442

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$4,511,302
Expenditure: Public Safety	\$1,127,826
Expenditure: Economic Development	\$1,136,663
Property Tax Relief	\$2,255,651
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$9,031,442

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.5000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.0000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,993,061
Estimated account balance for December 31, 2015***	\$567,434
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Washington
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$503,534
Effective tax rate for tax year 2013	1.6250%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$62,131</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$8,157,289
Effective tax rate for tax year 2014	2.0000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$817,135</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$8,660,823
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$879,266</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$107,674
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>\$107,674</u>

Total CY 2016 Certified Distribution after Adjustments	\$8,768,498
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$614,251
Effective tax rate for tax year 2014	2.0000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$62,634</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$8,426,028
Effective tax rate for tax year 2015	2.0000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$843,162</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$9,040,279
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$905,795</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	-\$8,837
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		<u>-\$8,837</u>

Total CY 2017 Certified Distribution after Adjustmens	\$9,031,442
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	2.9987%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.3275%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	-1.3287%
Total Percent Change in Certified Distribution	2.9987%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Wayne
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$1,072,102
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$16,948,487
Total FY 2016 Processed Collections	\$18,020,590

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$18,020,590

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$11,964,167
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$3,065,381
Property Tax Relief	\$0
Special Purpose	\$2,991,042
Total CY 2017 Certified Distribution after Adjustment	\$18,020,590

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0000%
IC 6-3.6-7 Special Purpose	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$1,878,797
Estimated account balance for December 31, 2015***	\$1,020,595
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Wayne
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$844,142
Effective tax rate for tax year 2013	1.5000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$113,474
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$16,322,632
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$2,193,781
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$17,166,774
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,307,255

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$17,166,774
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$1,072,102
Effective tax rate for tax year 2014	1.5000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$144,420
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$16,948,487
Effective tax rate for tax year 2015	1.5000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$2,278,149
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$18,020,590
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$2,422,569

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustmens	\$18,020,590
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	4.9737%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	4.9737%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	4.9737%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Wells
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$727,619
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$12,054,093
Total FY 2016 Processed Collections	\$12,781,712

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$12,781,712

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$8,516,532
Expenditure: Public Safety	\$304,162
Expenditure: Economic Development	\$1,524,650
Property Tax Relief	\$2,436,368
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$12,781,712

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.4000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0500%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.4000%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	2.1000%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,777,836
Estimated account balance for December 31, 2015***	\$1,009,559
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Wells
 Explantion of Change from CY2016 to CY2017
 LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3-5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014	\$754,429	
Effective tax rate for tax year 2013	2.1000%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014	<u>\$72,012</u>	
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015	\$12,196,672	
Effective tax rate for tax year 2014	2.1000%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015	<u>\$1,162,112</u>	
IC 6-3-6-9-4 Total FY 2015 Processed Collections	\$12,951,101	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,234,124</u>	

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2016 Certified Distribution after Adjustments	<u>\$12,951,101</u>
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3-6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$727,619	
Effective tax rate for tax year 2014	2.1000%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015	<u>\$69,516</u>	
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$12,054,093	
Effective tax rate for tax year 2015	2.1000%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016	<u>\$1,148,668</u>	
IC 6-3-6-9-4 Total FY 2016 Processed Collections	\$12,781,712	
Processed Collections at 0.1% from July 1,2014 to June 30,2015	<u>\$1,218,184</u>	

Adjustments allowed under IC 6-3-6-9		
IC 6-3-6-9-6 Statutory adjustments for negative balances	\$0	
IC 6-3-6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	
IC 6-3-6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	
IC 6-3-5-6-17(f) Adjustment for increase in rate for property tax levy replacment	\$0	
Total Adjustments	<u>\$0</u>	

Total CY 2017 Certified Distribution after Adjustmens	<u>\$12,781,712</u>
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	-1.3079%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-1.3079%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.3079%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

White
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**	
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015	\$363,569
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016	\$6,339,104
Total FY 2016 Processed Collections	\$6,702,673

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$0
Total Adjustments	\$0
Total CY 2017 Certified Distribution after Adjustment	
	\$6,702,673

Breakdown of CY 2017 Certified Distribution after Adjustments	
Expenditure: Certified Shares	\$5,072,899
Expenditure: Public Safety	\$0
Expenditure: Economic Development	\$1,273,261
Property Tax Relief	\$356,513
Special Purpose	\$0
Total CY 2017 Certified Distribution after Adjustment	\$6,702,673

CY 2017 Tax Rates	
IC 6-3.6-6-10 Expenditure: Certified Shares	1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety	0.0000%
IC 6-3.6-6-9 Expenditure: Economic Development	0.2500%
IC 6-3.6-5 Property Tax Relief	0.0700%
IC 6-3.6-7 Special Purpose	0.0000%
Total Tax Rate	1.3200%

Calculation of Excess Balance under IC 6-3.6-9-15	
Account balance as of Decemeber 31, 2014	\$2,257,633
Estimated account balance for December 31, 2015***	\$184,375
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15	\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

White
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$550,385
Effective tax rate for tax year 2013	1.3200%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		<u>\$83,406</u>
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$6,352,584
Effective tax rate for tax year 2014	1.3200%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		<u>\$963,617</u>
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$6,902,969
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,047,023</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2016 Certified Distribution after Adjustments	\$6,902,969
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$363,569
Effective tax rate for tax year 2014	1.3200%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		<u>\$55,615</u>
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$6,339,104
Effective tax rate for tax year 2015	1.3200%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		<u>\$960,980</u>
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$6,702,673
Processed Collections at 0.1% from July 1,2014 to June 30,2015		<u>\$1,016,594</u>

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$0

Total CY 2017 Certified Distribution after Adjustments	\$6,702,673
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2015 to CY 2016	-2.9016%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.9016%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.9016%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

Whitley
Certified Distributions Calculation Breakdown
LOIT-1485 Certified Distributions

CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$630,252
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$9,098,929
Total FY 2016 Processed Collections		\$9,729,181

Adjustments allowed under IC 6-3.5-7-11		
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance		\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year		\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease		\$1,972,371
IC 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		\$0
Total Adjustments		\$1,972,371
Total CY 2017 Certified Distribution after Adjustment		\$11,701,551

Breakdown of CY 2017 Certified Distribution after Adjustments		
Expenditure: Certified Shares		\$7,889,483
Expenditure: Public Safety		\$1,972,371
Expenditure: Economic Development		\$1,579,817
Property Tax Relief		\$259,880
Special Purpose		\$0
Total CY 2017 Certified Distribution after Adjustment		\$11,701,551

CY 2017 Tax Rates		
IC 6-3.6-6-10 Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8 Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9 Expenditure: Economic Development		0.2000%
IC 6-3.6-5 Property Tax Relief		0.0329%
IC 6-3.6-7 Special Purpose		0.0000%
Total Tax Rate		1.4829%

Calculation of Excess Balance under IC 6-3.6-9-15		
Account balance as of Decemeber 31, 2014		\$185,056
Estimated account balance for December 31, 2015***		\$1,516,650
Excess Account Balance to be Distributed in May 1st Pursuant to IC 6-3.6-9-15		\$0

Note: IC 6-3.6-9-15 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.

***NOTE: Estimated account balance for December 31,2015 have been adjusted for supplemental distributions made to the counties on May 1st 2016 (based on ending balance Dec. 31st 2014) [SB 67]

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

All data based on certifications published 10/02/2016.

Whitley
Explantion of Change from CY2016 to CY2017
LOIT-1485 Certified Distributions

CY 2016 Certified Distributions

Processed Collections from July 1, 2014 to June 30, 2015 under 6-3.5-6-17(a)		
Amount reported on individual income tax returns processed between July 1, 2014 and December 31, 2014		\$344,103
Effective tax rate for tax year 2013	1.2329%	
Processed Collections at 0.1% from July 1, 2014 to December 31,2014		\$55,979
Amount reported on individual income tax returns processed between January 1, 2015 and June 30, 2015		\$8,866,582
Effective tax rate for tax year 2014	1.2329%	
Processed Collections at 0.1% from January 1, 2015 to June 30,2015		\$1,438,918
IC 6-3.6-9-4 Total FY 2015 Processed Collections		\$9,210,685
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,494,897

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	-\$377,232
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,867,120
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,489,888

Total CY 2016 Certified Distribution after Adjustments	\$10,700,573
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CY 2017 Certified Distributions

Processed Collections from July 1, 2015 to June 30, 2016 under 6-3.6-9-4**		
Amounts reported on individual income tax returns processed between July 1,2015 and December 31,2015		\$630,252
Effective tax rate for tax year 2014	1.2329%	
Processed Collections at 0.1% from July 1, 2015 to December 31,2015		\$102,329
Amounts reported on individual income tax returns processed between January 1,2016 and June 30,2016		\$9,098,929
Effective tax rate for tax year 2015	1.2329%	
Processed Collections at 0.1% from January 1, 2016 to June 30,2016		\$1,476,528
IC 6-3.6-9-4 Total FY 2016 Processed Collections		\$9,729,181
Processed Collections at 0.1% from July 1,2014 to June 30,2015		\$1,578,857

Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$1,972,371
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacment	\$0
Total Adjustments		\$1,972,371

Total CY 2017 Certified Distribution after Adjustments	\$11,701,551
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Year Over Year Comparions	
Percent change in total certified distributions from CY 2015 to CY 2016	9.3544%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.5253%
Percent change in certified distribution that is due to processed collections	4.8455%
Percent change in certified distribution that is due to a rate change for CY 2016 distributions	0.9836%
Total Percent Change in Certified Distribution	9.3544%

**NOTE: The amounts presented here are subject to change due to the Department of Revenue's identification of taxpayer fraud.