Adams Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed College	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,204,325
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	12,199,005
Total FY 2020 Proce	essed Collections	\$	13,403,330
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	13,403,330
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	4,951,969
	Expenditure: Public Safety	\$	2,063,321
	Expenditure: Economic Development	\$	3,301,313
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	3,086,727
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	13,403,330
CY 2021 tax rate	•		
	—		0.00000
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.3740%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.6240%
	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	4,439,762
· · · ·	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,352,928)
	unt balance for December 31,2019	\$	3,086,834
	ied Distribution for CY 2021	\$	(2,010,500)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,076,335
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	ounts January-August 2020 ar	e based on latest
collections information	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	sency to include all tax reven	ue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	2020, when determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.	-	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Adams Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Di	stributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-1	7(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and	d December 31, 2018 \$1,131,430	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,204,325
Effective tax rate for tax year 2017	1.6240%	Effective tax rate for tax year 2018	1.6240%
Processed Collections at 0.1% from July 1, 2018 to December 31,2	018 \$696,693	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$741,579
Amount reported on individual income tax returns processed between January 1, 2015	and June 30, 2019 \$11,729,822	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$12,199,005
Effective tax rate for tax year 2018	1.6240%	Effective tax rate for tax year 2019	1.6240%
Processed Collections at 0.1% from January 1, 2019 to June 30,20	19 \$7,222,797	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$7,511,703
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$12,861,252	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$13,403,330
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$7,919,490	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$8,253,282
Adjustments allowed under IC 6-3.6-9 Statutory adjustments for negative balances IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-7 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-7 Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$0 <u>\$0</u> \$0 \$0	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9.6 Statutory adjustments for negative balances IC 6-3.6-9.7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9.8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustment For increase in rate for property tax levy replacement	\$0 \$5 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$12,861,251	Total CY 2021 Certified Distribution after Adjustments	\$13,403,330
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is du Percent change in certified distribution that is du Percent change in Certified Distribution that is du Total Percent Change in Certified Distribution	ue to a difference in the negative balance adjustment 0.0000% ue to processed collections 4.2148%	

Allen Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	16,006,053	
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$			
Total FY 2020 Proc	cessed Collections	\$	162,715,700	
Adjustments al	lowed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments	;	\$	-	
Total CV 2021 a	autified distributions often adjustments **	A	462 745 700	
10tal CY 2021 C	ertified distributions after adjustments**	\$	162,715,700	
	Broakdown of CV 2021 cortified distribution after adjustments			
	Breakdown of CY 2021 certified distribution after adjustments	^	F2 002 F 62	
	Expenditure: Certified Shares	\$	53,003,540	
	Expenditure: Public Safety	\$	10,994,304	
	Expenditure: Economic Development	\$	58,269,811	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	40,448,045	
	Special Purpose	\$ \$	-	
	Total CY 2021 certified distributions after adjustments**	Ş	162,715,700	
CY 2021 tax rat				
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		0.5300%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%	
IC 6-3.6-5	Property Tax Relief		0.3679%	
IC 6-3.6-7	Special Purpose		0.0000%	
Total tax rate			1.4800%	
P				
	excess balance under IC 6-3.6-9-15***			
	nce for December 31, 2019	\$	54,469,297	
	listributions in CY 2020 (Not included in Trust balance 2019)	\$	(15,100,627)	
	ount balance for December 31,2019	\$	39,368,670	
	fied Distribution for CY 2021	\$	(24,407,355)	
	alance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	14,961,315	
	ollections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collection	1s amounts January-August 2020 a	re based on latest	
collections information	ation from CY 2019. A minimal amount can come from any other year.			
*Per Executive Ord	der 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Buc	dget Agency to include all tax reve	nue reported on	
	or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Augus The that is to be distributed to a county in calendar year 2021.	st 31, 2020, when determining the	amount of local	
	t the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and t	total adjustments due to the natur	e of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Allen Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$13,161,334 1.3825% \$9,519,952	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$16,006,053 1.4800% \$10,814,901
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$137,019,089 1.4800% \$92,580,466	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$146,709,646 1.4800% \$99,128,139
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$150,180,423 \$102,100,418	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$162,715,700 \$109,943,040
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$928,195 \$0 \$928,195	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-0-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$151,108,618	Total CY 2021 Certified Distribution after Adjustments	\$162,715,700
<mark>Year Over Year C</mark> Percent change in tr	Comparisons tal certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due to a d Percent change in certified distribution that is due to pro Percent change in certified distribution that is due to a ra Total Percent Change in Certified Distribution	accessed collections 8.2955%	

Bartholomew Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

	<u>er zoza certined Distributions</u>			
Processed Collect	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
Amounts reported of	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	5,543,161	
Amounts reported of	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proce	essed Collections	\$	47,485,331	
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	_	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$		
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$		
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
	Adjustment for increase in rate locally provided nonestead credits pursuant to to 6-5.5-7-20	\$	-	
Total Adjustments			-	
Total CY 2021 ce	ertified distributions after adjustments**	\$	47,485,332	
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$	33,918,094	
	Expenditure: Public Safety	\$	1,356,724	
	Expenditure: Economic Development	\$	6,783,619	
	Expenditure: LIT Correctional Facilities	\$	5,426,895	
	Property Tax Relief	\$	5,420,855	
	Special Purpose	\$		
	Total CY 2021 certified distributions after adjustments**	ŝ	47,485,332	
		Ý	47,405,332	
CY 2021 tax rate	2			
IC 6-3.6-6-10	Expenditure: Certified Shares		1.2500%	
IC 6-3.6-6-8			0.0500%	
	Expenditure: Public Safety			
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%	
IC 6-3.6-5	Property Tax Relief		0.0000%	
IC 6-3.6-7	Special Purpose		0.0000%	
Total tax rate			1.7500%	
Calculation of ex	cess balance under IC 6-3.6-9-15***			
Trust account balan	ice for December 31, 2019	\$	14,513,844	
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(4,133,963)	
Adjusted Trust acco	unt balance for December 31,2019	\$	10,379,881	
(Less):15% of Certifi	ied Distribution for CY 2021	\$	(7,122,800)	
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	3,257,081	
* The processed col	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections and the second s	ions amounts January-August 2020 a	re based on latest	
collections informat	tion from CY 2019. A minimal amount can come from any other year.			
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State B	Budget Agency to include all tax reve	nue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Aug			
	that is to be distributed to a county in calendar year 2021.	sace of 2020, when determining the		
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections an	id total adjustments due to the natur	re of the	
calculations.				
*** As stated in IC 6	5-3.6-9-15(d), the budget agency shall update the information describedin this report, before February 15th, to inclu	de the excess account balances to be	e distributed.	
T 1 · · · · ·				

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

Bartholomew Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$3,091,628	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$5,543,161
Effective tax rate for tax year 2017	1.2500%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$2,473,302	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$3,167,520
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$39,481,488	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$41,942,171
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$22,560,850	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$23,966,955
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$42,573,116	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$47,485,331
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$25,034,153	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$27,134,475
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$1,236,651	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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,236,651	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$43,809,768	Total CY 2021 Certified Distribution after Adjustments	\$47,485,332
Total CF 2020 Certified Distribution after Aujustments	\$43,809,788	Total CF 2021 Certified Distribution after Aujustinents	\$47,465,332
Year Over Year Compariso	ons		
Percent change in total certifie	d distributions from CY 2020 to CY 2021	8.3898%	
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 p	rocessed collections 11.2126%	
Percent	change in certified distribution that is due to a	rate change for CY 2021 distributions -2.8228%	
Total Pe	ercent Change in Certified Distribution	8.3898%	

Benton Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	208,712
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	3,341,626
Total FY 2020 Proc	essed Collections	\$	3,550,338
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 c	ertified distributions after adjustments**	\$	3,550,337
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	1,983,429
	Expenditure: Public Safety	\$	495,857
	Expenditure: Economic Development	\$	495,857
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	575,194
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	3,550,337
CY 2021 tax rate			
	—		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.2900%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.7900%
	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	967,551
· /	istributions in CY 2020 (Not included in Trust balance 2019)	\$	-
· ·	bunt balance for December 31,2019	\$	967,551
	fied Distribution for CY 2021	\$	(532,551)
	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	435,000
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections	s amounts January-August 2020 are	e based on latest
collections informa	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budg	get Agency to include all tax reven	ue reported on
an annual return o	r amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August	: 31, 2020, when determining the a	mount of local
income tax revenue	e that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Benton Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$149,514	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$208,712
Effective tax rate for tax year 2017	1.7900%	Effective tax rate for tax year 2018	1.7900%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$83,527	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$116,599
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$3,187,255	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$3,341,626
Effective tax rate for tax year 2018	1.7900%	Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$1,780,589	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$1,866,830
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$3,336,769	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$3,550,338
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$1,864,117	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$1,983,429
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$3,336,769	Total CY 2021 Certified Distribution after Adjustments	\$3,550,337
Year Over Year Comparisons			
Percent change in total certified distributi	ons from CY 2020 to CY 2021	6.4004%	
Percent change in c	certified distribution that is due to	o a difference in the negative balance adjustment 0.0000%	
Percent change in o	certified distribution that is due to	processed collections 6.4005%	
		a rate change for CY 2021 distributions 0.0000%	
	ige in Certified Distribution	6.4005%	
	Se in certinea pistribution	0.4003/0	

Blackford Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	in individual income tax returns processed between July 1,2019 and December 31,2019	\$	172,378
	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	3,381,941
Total FY 2020 Proce	ssed Collections	\$	3,554,319
			-,,
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	3,554,318
	Breakdown of CY 2021 certified distribution after adjustments	^	2 200 540
	Expenditure: Certified Shares	\$	2,369,546
	Expenditure: Public Safety	\$	592,386
	Expenditure: Economic Development	\$	592,386
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	3,554,318
CY 2021 tax rate	S		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	special Pulpose		1.5000%
Calculation of ex	cess balance under IC 6-3.6-9-15***		
Trust account balan	ce for December 31, 2019	\$	721,973
(Less): Estimated di	tributions in CY 2020 (Not included in Trust balance 2019)	\$	-
Adjusted Trust acco	unt balance for December 31,2019	\$	721,973
(Less):15% of Certif	ed Distribution for CY 2021	\$	(533,148)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	188,826
* The processed col	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Januar	y-August 2020 are	e based on latest
	ion from CY 2019. A minimal amount can come from any other year.	,	
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to inc	lude all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when		
	that is to be distributed to a county in calendar year 2021.	accenting the a	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Blackford Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$153,624	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$172,378
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$102,416	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$114,919
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$3,253,118	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$3,381,941
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$2,168,745	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$2,254,627
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$3,406,742	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$3,554,319
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$2,271,161	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$2,369,546
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$3,406,741	Total CY 2021 Certified Distribution after Adjustments	\$3,554,318
	<i>+-/.</i> - <i>/.</i> -		+-,,
Year Over Year Comparisons			
Percent change in total certified distribution	utions from CY 2020 to CY 2021	4.3319%	
Percent change i	in certified distribution that is due to	o a difference in the negative balance adjustment 0.0000%	
Percent change i	in certified distribution that is due to	p processed collections 4.3319%	
		o a rate change for CY 2021 distributions 0.0000%	
•	nange in Certified Distribution	4.3319%	
Total recent citi	unge in certified Distribution	4.531370	

Boone Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	8,831,966
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	45,404,023
Total FY 2020 Proc	essed Collections	\$	54,235,989
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 c	ertified distributions after adjustments**	\$	54,235,989
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	36,157,326
	Expenditure: Public Safety	\$	18,078,663
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	54,235,989
CY 2021 tax rate	IS STATES AND A STATES		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		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 e	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	20,436,702
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(5,587,556)
	unt balance for December 31,2019	\$	14,849,146
	ied Distribution for CY 2021	\$	(8,135,398)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	6,713,748
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jar		
•	tion from CY 2019. A minimal amount can come from any other year.	nugust 2020 di	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to	o include all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wh		
	that is to be distributed to a county in calendar year 2021.		
	-,		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Boone Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribu	tions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Decen	ber 31, 2018 \$9,354,590	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$8,831,966
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$6,236,393	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$5,887,977
Amount reported on individual income tax returns processed between January 1, 2019 and Ju	ne 30, 2019 \$42,721,880	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$45,404,023
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$28,481,253	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$30,269,349
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$52,076,470	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$54,235,989
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$34,717,647	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$36,157,326
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$52,076,470	Total CY 2021 Certified Distribution after Adjustments	\$54,235,989
	\$52,010,410		\$34,233,505
Ye	ar Over Year Comparisons		
Per	rcent change in total certified distributions from CY 2020 to CY 2021	4.1468%	
	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 4.1468%	
	Percent change in certified distribution that is due	to a rate change for CY 2021 distributions 0.0000%	
	Total Percent Change in Certified Distribution	4.1468%	

Brown Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,092,302
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	9,016,756
Total FY 2020 Proce	used Collections	\$	10,109,058
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	10,109,057
	Production of CV 2021 contified distribution often adjustments		
	Breakdown of CY 2021 certified distribution after adjustments	¢.	6 103 033
	Expenditure: Certified Shares	\$	6,102,932
	Expenditure: Public Safety	\$	1,001,531
	Expenditure: Economic Development	\$	1,001,531
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	2,003,063
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	10,109,057
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
	•		
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.5234%
Coloulation of o	ccess balance under IC 6-3.6-9-15***		
		^	2 700 244
	ce for December 31, 2019	\$	3,700,314
<u> </u>	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,311,667)
	unt balance for December 31,2019	\$	2,388,647
	ed Distribution for CY 2021	\$	(1,516,359)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	872,289
•	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo ion from CY 2019. A minimal amount can come from any other year.	ounts January-August 2020 ar	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	• .	•
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	2020, when determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Brown Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$978,244 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$1,092,302
Effective tax rate for tax year 2017	2.5234% Effective tax rate for tax year 2018 2.5234%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$387,669 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$432,869
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$8,387,926 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$9,016,756
Effective tax rate for tax year 2018	2.5234% Effective tax rate for tax year 2019 2.5234%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,324,057 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$3,573,257
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$9,366,170 IC 6-3.6-9.4 Total FY 2021 Processed Collections \$10,109,058
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,711,726 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$4,006,126
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances \$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement \$0
Total Adjustments	\$0 Total Adjustments \$0
Total CY 2020 Certified Distribution after Adjustments	\$9,366,170 Total CY 2021 Certified Distribution after Adjustments \$10,109,057
Year Over Year Comparisons	
Percent change in total certified distributions from CY 20	2020 to CY 2021 7.9316%
Percent change in certified distrib	bution that is due to a difference in the negative balance adjustment 0.0000%
Percent change in certified distrik	bution that is due to processed collections 7.9316%
	bution that is due to a rate change for CY 2021 distributions 0.0000%
Total Percent Change in Certified	· · · · · · · · · · · · · · · · · · ·
Total recent change in certified	1.310/

Carroll Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	372,631
	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	10,446,413
Total FY 2020 Proce	used Collections	\$	10,819,044
			· · · ·
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	35,946
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	35,946
Total CY 2021 ce	rtified distributions after adjustments**	\$	10,854,988
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	7,798,994
	Expenditure: Public Safety	\$	429,749
	Expenditure: Economic Development	\$	716,249
	Expenditure: LIT Correctional Facilities	\$	954,998
	Property Tax Relief	\$	954,998
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	10,854,988
CY 2021 tax rate	s		
IC 6-3.6-6-10	= Expenditure: Certified Shares		1.6333%
IC 6-3.6-6-8	Expenditure: Public Safety		0.0900%
IC 6-3.6-6-9	Expenditure: Economic Development		0.1500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5			
	Property Tax Relief		0.2000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.2733%
Colculation of o	ccess balance under IC 6-3.6-9-15***		p
		*	2 050 200
	ce for December 31, 2019	\$ \$	2,058,300
· /	stributions in CY 2020 (Not included in Trust balance 2019)		(28,202)
	unt balance for December 31,2019	\$ \$	2,030,098 (1,628,248)
	ed Distribution for CY 2021 ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	401.849
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts		- /
	ion from CY 2019. A minimal amount can come from any other year.	s Junual y-August 2020 a	ine based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agend	cy to include all tay rave	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020	•	
	that is to be distributed to a county in calendar year 2021.	, when determining the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Carroll Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribution	<u>is</u>	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	31, 2018 \$251,225 1.7039% \$147,441	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$372,631 2.0733% \$179,728
Amount reported on individual income tax returns processed between January 1, 2019 and June 30 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	0, 2019 \$9,206,402 2.0733% \$4,440,458	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$10,446,413 2.2733% \$4,595,263
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$9,457,627 \$4,587,899	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$10,819,044 \$4,774,992
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9.7(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$972,045 \$972,045	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-7(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Adjustment for increase	\$0 \$0 \$35,946 \$0 \$35,946
Total CY 2020 Certified Distribution after Adjustments	\$10,429,672	Total CY 2021 Certified Distribution after Adjustments	\$10,854,988
	ver Year Comparisons change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due t Percent change in certified distribution that is due t Percent change in certified distribution that is due t Total Percent Change in Certified Distribution	to processed collections 13.0533%	

Cass Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	2,175,852
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	18,738,810
Total FY 2020 Proce	ssed Collections	\$	20,914,661
P			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	894,792
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	894,792
Total CY 2021 ce	rtified distributions after adjustments**	\$	21,809,453
	Development ov poor sectified distribution from discharged		
	Breakdown of CY 2021 certified distribution after adjustments	4	0 077 575
	Expenditure: Certified Shares	\$	8,077,575
	Expenditure: Public Safety	\$	2,019,394
	Expenditure: Economic Development	\$	2,019,394
	Expenditure: LIT Correctional Facilities	\$	1,615,515
	Property Tax Relief	\$	8,077,575
	Special Purpose	\$ \$	-
	Total CY 2021 certified distributions after adjustments**	\$	21,809,453
CY 2021 tax rate	S		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		1.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	special Purpose		2.7000%
Total tax fate			2.700070
Calculation of ex	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	6,034,442
	rtributions in CY 2020 (Not included in Trust balance 2019)	\$	(2,165,776)
· · ·	unt balance for December 31,2019	\$	3,868,666
	ed Distribution for CY 2021	\$	(3,271,418)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	597,248
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amount	s January-August 2020 ar	e based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agen	icy to include all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020		•
	that is to be distributed to a county in calendar year 2021.	,,	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Cass Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$957,233	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$2,175,852
Effective tax rate for tax year 2017	2.5000%	Effective tax rate for tax year 2018	2.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$382,893	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$870,341
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$17,531,633	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$18,738,810
Effective tax rate for tax year 2018	2.5000%	Effective tax rate for tax year 2019	2.6000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$7,012,653	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$7,207,234
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$18,488,866	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$20,914,661
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$7,395,546	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$8,077,575
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$1,479,109	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$894,792
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,479,109	Total Adjustments	\$894,792
Total CY 2020 Certified Distribution after Adjustments	\$19,967,975	Total CY 2021 Certified Distribution after Adjustments	\$21,809,453
<u></u>	+		+==,===,===
Year Over Year Compa	arisons		
Percent change in total ce	rtified distributions from CY 2020 to CY 2021	9.2222%	
Per	cent change in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Per	cent change in certified distribution that is due to	processed collections 12.1484%	
Per	rcent change in certified distribution that is due to	a rate change for CY 2021 distributions -2.9263%	
Tot	al Percent Change in Certified Distribution	9.2222%	

Clark Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	4,666,263
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	56,344,550
Total FY 2020 Proce	essed Collections	\$	61,010,813
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	61,010,814
			r
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	30,505,407
	Expenditure: Public Safety	\$	7,626,352
	Expenditure: Economic Development	\$	7,626,352
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	15,252,703
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	Ş	61,010,814
CY 2021 tax rate	S		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	Special rulpose		2.0000%
<u>.</u>			
Calculation of ex	ccess balance under IC 6-3.6-9-15***		
Trust account balan	ce for December 31, 2019	\$	22,000,888
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(5,362,365)
Adjusted Trust acco	unt balance for December 31,2019	\$	16,638,523
(Less):15% of Certifi	ed Distribution for CY 2021	\$	(9,151,622)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	7,486,901
-	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo tion from CY 2019. A minimal amount can come from any other year.	unts January-August 2020 ar	e based on latest
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	gency to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2		
	that is to be distributed to a county in calendar year 2021.	the transfer of the transfer o	
	that is to be abdulated to a county in calcular year 2022.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Clark Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$4,758,034 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$4,666,21
Effective tax rate for tax year 2017	2.000% Effective tax rate for tax year 2018 2.0000
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$2,379,017 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$2,333,1
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$52,755,859 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$\$6,344,55
Effective tax rate for tax year 2018	2.000% Effective tax rate for tax year 2019 2.0000
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$26,377,930 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$28,172,2
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$57,513,893 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$61,010,8:
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$28,756,947 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$30,505,44
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0 IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement
Total Adjustments	\$0 Total Adjustments
Total CY 2020 Certified Distribution after Adjustments	557,513.894 Total CY 2021 Certified Distribution after Adjustments \$61,010.8
Year Over Year Comparisons	
Percent change in total certified distributions from C	CY 2020 to CY 2021 6.0801%
Percent change in certified di	distribution that is due to a difference in the negative balance adjustment 0.0000%
· · · · · · · · · · · · · · · · · · ·	distribution that is due to processed collections 6.0801%
	distribution that is due to a rate change for CY 2021 distributions 0.0000%
Total Percent Change in Certi	
Total recent endings in certa	0100270

Clay Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	770,068
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	11,915,576
Total FY 2020 Proce	ssed Collections	\$	12,685,644
<u>.</u>			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	427,046
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	427,046
Total CY 2021 ce	rtified distributions after adjustments**	\$	13,112,690
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	5,579,868
	Expenditure: Public Safety	\$	1,952,954
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	4,184,901
	Special Purpose	\$	1,394,967
	Total CY 2021 certified distributions after adjustments**	\$	13,112,690
CY 2021 tax rate	s		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.3500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.7500%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate			2.3500%
Coloulation of o	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	*	2 000 020
		\$ \$	3,880,626
. ,	tributions in CY 2020 (Not included in Trust balance 2019)		(1,010,858)
	unt balance for December 31,2019	\$ \$	2,869,768
	ed Distribution for CY 2021 ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	(1,966,904) 902.864
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts J		
	ion from CY 2019. A minimal amount can come from any other year.	anuai y-August 2020 di	ie based on falest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	to include all tax rever	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, v		•
	that is to be distributed to a county in calendar year 2021.	then acterining the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Clay Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$534,081 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$77 2,2500% Effective tax rate for tax year 2018 2,2 \$237,369 Processed Collections at 0.1% from July 1,2019 to December 31,2019 \$33
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$11,144,228 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$11,93 2.2500% Effective tax rate for tax year 2019 2.2 \$4,952,990 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$5,23
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$11,678,309 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$12,66 \$5,190,360 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$5,57
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 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 \$519,036 IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$42 \$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement \$42 \$10,036 Total Adjustments \$42
Total CY 2020 Certified Distribution after Adjustments	\$12,197,346 Total CY 2021 Certified Distribution after Adjustments \$13,11
Percent change in certifier	ed distribution that is due to a difference in the negative balance adjustment 0.0000% ed distribution that is due to processed collections 8.2586% ed distribution that is due to a rate change for CY 2021 distributions 0.7542%

Clinton Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	493,025
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	15,162,489
Total FY 2020 Proc	2ssed Collections	\$	15,655,514
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,032,682
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,032,682
<u>Total CY 2021 ce</u>	ertified distributions after adjustments**	\$	16,688,196
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	6,811,509
	Expenditure: Public Safety	\$	3,405,754
	Expenditure: Economic Development	\$	1,702,877
	Expenditure: LIT Correctional Facilities	\$	1,362,302
	Property Tax Relief	\$	3,405,754
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	16,688,196
CV 2021 toy rote			
<u>CY 2021 tax rate</u>	—		4.00000/
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		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.4500%
	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	4,412,982
· · ·	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(389,370)
	unt balance for December 31,2019	\$	4,023,612
	ied Distribution for CY 2021	\$	(2,503,229)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,520,383
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-A	ugust 2020 ar	re based on latest
	tion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to includ		•
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and ending August 31, 2020, when determined beginning July 1, 2019, and and august 31, 2020, and and august 31, 2020, and	ermining the	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		
** 0			C . I

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Clinton Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$586,644	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$493,025
Effective tax rate for tax year 2017	2.0625%	Effective tax rate for tax year 2018	2.2500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$284,433	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$219,122
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$14,534,079	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$15,162,489
Effective tax rate for tax year 2018	2.2500%	Effective tax rate for tax year 2019	2.3000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$6,459,591	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$6,592,387
C 6-3.6-9-4 Total FY 2020 Processed Collections	\$15,120,723	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$15,655,514
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$6,744,024	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$6,811,509
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
C 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
C 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
C 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,402,136	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,032,682
C 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Fotal Adjustments	\$1,402,136	Total Adjustments	\$1,032,682
Fotal CY 2020 Certified Distribution after Adjustments	\$16,522,859	Total CY 2021 Certified Distribution after Adjustments	\$16,688,196
	\$10,322,033		\$10,000,130
Year Over Year Comparisons			
Percent change in total certified distr	ributions from CY 2020 to CY 2021	1.0007%	
Percent chang	ge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent chang	ge in certified distribution that is due to	processed collections 3.2367%	
Percent chang	ge in certified distribution that is due to	a rate change for CY 2021 distributions -2.2360%	
Total Percent	Change in Certified Distribution	1.0007%	

Crawford Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	in individual income tax returns processed between July 1,2019 and December 31,2019	\$	77,858
	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020		
Total FY 2020 Proce	ssed Collections	\$	1,864,879
			, ,
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	1,864,879
	Dural dawn of CV 2024 partities distribution often a diverse ante		
	Breakdown of CY 2021 certified distribution after adjustments	*	1 200 650
	Expenditure: Certified Shares	\$	1,398,659
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	466,220
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	1,864,879
CY 2021 tax rate	S		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7			0.0000%
Total tax rate	Special Purpose		1.0000%
Total tax fate			1.0000%
Calculation of ex	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	520,287
	tributions in CY 2020 (Not included in Trust balance 2019)	Ś	(108,743)
<u> </u>	In balance for December 31,2019	\$	411,544
	ed Distribution for CY 2021	\$	(279,732)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	Ś	131.812
	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Janua	ary-August 2020 arg	- /-
	ion from CY 2019. A minimal amount can come from any other year.	,	
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to in	uclude all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wher		•
	that is to be distributed to a county in calendar year 2021.	actering the a	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Crawford Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$65,079 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$77,858
Effective tax rate for tax year 2017	1.0000% Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$65,079 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$77,858
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$1,673,758 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$1,787,021
Effective tax rate for tax year 2018	1.0000% Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$1,673,758 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$1,787,021
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$1,738,837 IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$1,864,879
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$1,738,837 Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$1,864,879
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0 Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$1,738,836 Total CY 2021 Certified Distribution after Adjustments	\$1,864,879
Total C1 2020 Certified Distribution after Aujustification	JL/36/39	\$1,004,075
Year Over Year Compariso	isons	
Percent change in total certifie	fied distributions from CY 2020 to CY 2021 7.2487%	
Percent	nt change in certified distribution that is due to a difference in the negative balance adjustment 0.0000%	
Percent	nt change in certified distribution that is due to processed collections 7.2487%	
Percent	nt change in certified distribution that is due to a rate change for CY 2021 distributions 0.0000%	
Total Br	Percent Change in Certified Distribution 7.2487%	

Daviess Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed College	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$ 1,152,268	
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020		
Total FY 2020 Proce	essed Collections	\$ 11,412,088	
		, , , , , , , , , , , , , , , , , , , ,	
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$ -	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$ -	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$ -	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -	
Total Adjustments	And the second beaution of the second s	\$ -	
Total CY 2021 ce	rtified distributions after adjustments**	\$ 11,412,089	
	Provided and a contract the data the state of the data		
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$ 7,608,059	
	Expenditure: Public Safety	\$ -	
	Expenditure: Economic Development	\$ 1,902,015	
	Expenditure: LIT Correctional Facilities	\$ -	
	Property Tax Relief	\$ 1,902,015	
	Special Purpose	\$ -	
	Total CY 2021 certified distributions after adjustments**	\$ 11,412,089	
CV 2021 tox rate	~		
CY 2021 tax rate	—	4 00000/	
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	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%	
·	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$ 4,227,079	
· · ·	stributions in CY 2020 (Not included in Trust balance 2019)	\$ (1,373,879)	
	unt balance for December 31,2019	\$ 2,853,200	
(Less):15% of Certif	ed Distribution for CY 2021	\$ (1,711,813)	
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,141,387	
* The processed co	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections	amounts January-August 2020 are based on latest	
collections information	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budg	get Agency to include all tax revenue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August		
	that is to be distributed to a county in calendar year 2021.	2	
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and to	atal adjustments due to the nature of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Daviess Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Dist	ibutions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and D Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,201	1.7500%	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,152,268 1.5000% \$768,179
Amount reported on individual income tax returns processed between January 1, 2019 ar Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	d June 30, 2019 \$9,691,266 1.5000% \$6,460,844	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$10,259,820 1.5000% \$6,839,880
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$11,066,872 \$7,246,905	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$11,412,088 \$7,608,059
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	ļ
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments	\$0 \$0 -\$196,515 \$0 -\$196,515	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$10,870,357	Total CY 2021 Certified Distribution after Adjustments	\$11,412,089
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified Distribution that is due Total Percent Change in Certified Distribution		

Dearborn Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collect	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	686,379
Amounts reported of	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020		
Total FY 2020 Proce	ssed Collections	\$	16,869,610
P			
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	686,379
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	686,379
Total CY 2021 ce	rtified distributions after adjustments**	\$	17,555,989
		*	
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	8,777,995
	Expenditure: Public Safety	\$	5,851,996
	Expenditure: Economic Development	\$	
	Expenditure: LIT Correctional Facilities	\$	2,925,998
	Property Tax Relief	\$	_,00,000
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	Ś	17,555,989
CY 2021 tax rate	<u>s</u>		
IC 6-3.6-6-10	Expenditure: Certified Shares		0.6000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.4000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.2000%
<u></u>			
	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	3,716,160
. ,	tributions in CY 2020 (Not included in Trust balance 2019)	\$	-
	unt balance for December 31,2019	\$	3,716,160
	ed Distribution for CY 2021	\$	(2,633,398)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,082,762
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-Au	gust 2020 ar	e based on latest
collections informat	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include	all tax rever	ue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when dete	rmining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		
**Please note that t	he total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due	to the nature	e of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Dearborn Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribut	ions	<u>CY 2021</u>	L Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to Augus	st 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Decem		Amounts reported on individual income tax returns proce	ssed between July 1,2019 and December 31,2019	\$686,379
Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	0.6000%	Effective tax rate for tax year 2018 Processed Collections at 0.1% from Ju	uv 1 2019 to December 31 2019	0.6000%
	\$1,130,000		, 1, 2015 to becchiber 51,2015	\$2,215,555
Amount reported on individual income tax returns processed between January 1, 2019 and Jun		Amounts reported on individual income tax returns proce	ssed between January 1,2020 and August 31,2020	\$16,183,231
Effective tax rate for tax year 2018	0.6000%	Effective tax rate for tax year 2019		1.2000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$12,957,045	Processed Collections at 0.1% from Ja	anuary 1, 2019 to August 31,2020	\$13,486,026
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$8,452,263	IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$16,869,610
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$14,087,105	Processed Collections at 0.1% from Ju	uly 1,2019 to August 31,2020	\$14,629,991
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative b	alances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 \$0	IC 6-3.6-9-7 Adjustment of clerical or mathematic		0¢
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$8,452,263	IC 6-3.6-9-8 Adjustment for initial imposition, rate		\$686,379
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for pr		\$0
Total Adjustments	\$8,452,263	Total Adjustments	operty tax levy replacement	\$686,379
	\$0,432,203	Total Adjustments		\$000,575
Total CY 2020 Certified Distribution after Adjustments	\$16,904,526	Total CY 2021 Certified Distribution after Adjust	ments	\$17,555,989
_				
	ar Over Year Comparisons			
Per	cent change in total certified distributions from CY 2020 to CY 2021		3.8538%	
	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	· · ·	49.7935%	
	Percent change in certified distribution that is due		-45.9397%	
	Total Percent Change in Certified Distribution		3.8538%	
	rotari erecite cilange in certifica bistribution		01000070	

Decatur Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	603,127
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$		
Total FY 2020 Proc	essed Collections	\$	14,721,567
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	939,674
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	939,674
Total CY 2021 ce	rtified distributions after adjustments**	\$	15,661,242
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	7,955,911
	Expenditure: Public Safety	\$	1,566,124
	Expenditure: Economic Development	\$	1,566,124
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	501,160
	Special Purpose	\$	4,071,923
	Total CY 2021 certified distributions after adjustments**	\$	15,661,242
CV 2021 toy rote	-		
CY 2021 tax rate	-	_	
IC 6-3.6-6-10	Expenditure: Certified Shares		1.2700%
IC 6-3.6-6-8	Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0800%
IC 6-3.6-7	Special Purpose		0.6500%
Total tax rate			2.5000%
	ccess balance under IC 6-3.6-9-15***		
Trust account balar	ce for December 31, 2019	\$	3,167,586
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	-
Adjusted Trust acco	unt balance for December 31,2019	\$	3,167,586
	ed Distribution for CY 2021	\$	(2,349,186)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	818,400
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-A	ugust 2020 a	re based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include	e all tax reve	nue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when det	ermining the	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Decatur Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Di	stributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-12	(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and		Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$603,127
Effective tax rate for tax year 2017	1.3300%	Effective tax rate for tax year 2018	2.3500%
Processed Collections at 0.1% from July 1, 2018 to December 31,20	\$313,185	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$256,650
Amount reported on individual income tax returns processed between January 1, 2019	and June 30, 2019 \$13,678,402	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$14,118,440
Effective tax rate for tax year 2018	2.3500%	Effective tax rate for tax year 2019	2.3500%
Processed Collections at 0.1% from January 1, 2019 to June 30,202	9 \$5,820,597	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$6,007,847
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$14,094,938	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$14,721,567
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$6,133,782	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$6,264,497
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Adjustment for increase in rate for property tax levy replacement	\$0 \$0 \$1,239,516 \$0 \$1,239,516	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for intil limposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$939,674 \$0 \$939,674
Total CY 2020 Certified Distribution after Adjustments	\$15,334,454	Total CY 2021 Certified Distribution after Adjustments	\$15,661,242
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in Certified Distribution	to processed collections 4.0864%	

DeKalb Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed College	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	2,897,579
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020		
Total FY 2020 Proce	essed Collections	\$	24,891,080
L			· ·
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	138,998
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	138,998
Total CV 2021 ce	ertified distributions after adjustments**	\$	25,030,078
10101 01 2021 00		÷	25,050,070
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	11,751,210
	Expenditure: Public Safety	\$	2,937,803
	Expenditure: Economic Development	\$	2,937,803
	Expenditure: LIT Correctional Facilities	\$	
		\$	1,527,657
	Property Tax Relief		5,875,605
	Special Purpose Total CY 2021 certified distributions after adjustments**	\$ \$	- 25,030,078
CY 2021 tax rate	_		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.1300%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.1300%
Calculation of e	xcess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	10,237,591
	stributions in CY 2020 (Not included in Trust balance 2019)	\$ \$	(3,515,508)
· · · ·	unt balance for December 31,2019	Ś	6,722,083
	ied Distribution for CY 2021	\$	(3,754,512)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	2,967,572
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collec	ctions amounts January-August 2020 ar	
	tion from CY 2019. A minimal amount can come from any other year.	,	
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State	e Budget Agency to include all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Au		
	that is to be distributed to a county in calendar year 2021.		
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections a	and total adjustments due to the nature	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

DeKalb Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$2,666,204	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$2,897,579
Effective tax rate for tax year 2017	2.0000%	Effective tax rate for tax year 2018	2.0325%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,333,102	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,425,623
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$20,249,764	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$21,993,501
Effective tax rate for tax year 2018	2.0325%	Effective tax rate for tax year 2019	2.1300%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$9,962,984	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$10,325,587
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$22,915,968	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$24,891,080
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$11,296,086	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$11,751,210
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$1,144,694	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$138,998
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,144,694	Total Adjustments	\$138,998
Total CY 2020 Certified Distribution after Adjustments	\$24,060,662	Total CY 2021 Certified Distribution after Adjustments	\$25,030,078
	\$2,9000,002		\$25,050,070
Year Over Year	Comparisons		
Percent change in	total certified distributions from CY 2020 to CY 2021	4.0290%	
	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 p	rocessed collections 8.2089%	
	Percent change in certified distribution that is due to a	rate change for CY 2021 distributions -4.1798%	
	Total Percent Change in Certified Distribution	4.0290%	

Delaware Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collect	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	2,236,963
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$		
Total FY 2020 Proce	ssed Collections	\$	34,073,894
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	34,073,894
	Breakdown of CY 2021 certified distribution after adjustments	4	
	Expenditure: Certified Shares	\$	13,629,558
	Expenditure: Public Safety	\$	5,678,982
	Expenditure: Economic Development	\$	9,086,372
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	5,678,982
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	34,073,894
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5			0.2500%
	Property Tax Relief		
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.5000%
Calculation of a	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	ć	4 440 124
		\$	4,449,124
. ,	tributions in CY 2020 (Not included in Trust balance 2019)	\$ \$	(749,959)
	unt balance for December 31,2019 ed Distribution for CY 2021	\$ \$	3,699,165 (5,111,084)
, , ,	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	(5,111,064)
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-A		re based on latest
•	ion from CY 2019. A minimal amount can come from any other year.	105031 2020 di	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include	le all tax reve	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when dei		•
	that is to be distributed to a county in calendar year 2021.	commission of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Delaware Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distr	ibutions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and De	cember 31, 2018 \$1,760,600	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2	2019 \$2,236,963
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,173,733	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,491,309
Amount reported on individual income tax returns processed between January 1, 2019 an	d June 30, 2019 \$29,631,805	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,	,2020 \$31,836,931
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$19,754,537	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$21,224,621
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$31,392,405	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$34,073,894
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$20,928,270	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$22,715,929
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$31,392,406	Total CY 2021 Certified Distribution after Adjustments	\$34,073,894
	Year Over Year Comparisons		
	Percent change in total certified distributions from CY 2020 to CY 2021	8.5418%	
	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 8.5418%	
	Percent change in certified distribution that is due		
	Total Percent Change in Certified Distribution	8.5418%	

Dubois Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*]
	in individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,298,239
	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	14,217,472
Total FY 2020 Proce		\$	15,515,711
<u> </u>			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	2,290,715
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	2,290,715
Total CY 2021 ce	rtified distributions after adjustments**	\$	17,806,427
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	8,903,213
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	5,935,476
	Expenditure: LIT Correctional Facilities	\$	2,967,738
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	17,806,427
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.2000%
Calculation of ex	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	2,908,534
	tributions in CY 2020 (Not included in Trust balance 2019)	Ş	2,500,554
. ,	In balance for December 31,2019	\$	2,908,534
	ed Distribution for CY 2021	ŝ	(2,670,964)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	237,570
	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Janua	ary-August 2020 ar	
	ion from CY 2019. A minimal amount can come from any other year.	,	
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to ir	uclude all tax rever	we reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wher		•
	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Dubois Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		<u>CY 2021</u>	Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to Augus	t 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,183,798 1.0000% \$1,183,798	Amounts reported on individual income tax returns proces Effective tax rate for tax year 2018 Processed Collections at 0.1% from Ju		\$1,298,239 1.0000% \$1,298,239
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$12,442,626 1.0000% \$12,442,626	Amounts reported on individual income tax returns proces Effective tax rate for tax year 2019 Processed Collections at 0.1% from Ja	,	\$14,217,472 1.0500% \$13,540,450
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$13,626,424 I \$13,626,424	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from Ju	ly 1,2019 to August 31,2020	\$15,515,711 \$14,838,689
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$2,725,285 \$0	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative bit IC 6-3.6-9-7 Adjustment of clerical or mathematic IC 6-3.6-9-8 Adjustment of clerical or mathematic IC 6-3.6-9-17(f) Adjustment for increase in rate for pr Total Adjustments For an Adjustments	al errors in any prior year e increase, or rate decrease	\$0 \$0 \$2,290,715 \$2,290,715 \$2,290,715
Total CY 2020 Certified Distribution after Adjustments	\$16,351,709	Total CY 2021 Certified Distribution after Adjustr	nents	\$17,806,427
Percent chi Percent chi Percent chi	istributions from CY 2020 to CY 2021 ange in certified distribution that is due to a diffe ange in certified distribution that is due to proce ange in certified distribution that is due to a rate nt Change in Certified Distribution	essed collections	8.8964% 0.0000% 11.5541% -2.6576% 8.8964%	

Elkhart Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collect	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported of	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	11,750,943
Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	102,576,613
Total FY 2020 Proce	essed Collections	\$	114,327,556
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	114,327,558
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	57,163,778
	Expenditure: Public Safety	\$	14,290,945
	Expenditure: Economic Development	\$	14,290,945
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	14,290,945
	Special Purpose	\$	14,290,945
	Total CY 2021 certified distributions after adjustments**	\$	114,327,558
CY 2021 tax rate	—		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
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 ex	cess balance under IC 6-3.6-9-15***		
Trust account balan	ce for December 31, 2019	\$	28,541,899
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(14,042,688)
Adjusted Trust acco	unt balance for December 31,2019	\$	14,499,211
(Less):15% of Certifi	ed Distribution for CY 2021	\$	(17,149,134)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	-
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	ounts January-August 2020 a	are based on latest
collections informat	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	Agency to include all tax reve	nue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	2020, when determining the	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Elkhart Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$12,312,671	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$11,750,943
Effective tax rate for tax year 2017	2.0000%	Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$6,156,335	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$5,875,472
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$103,762,057	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$102,576,613
Effective tax rate for tax year 2018	2.0000%	Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$51,881,028	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$51,288,307
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$116,074,727	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$114,327,556
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$58,037,364	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$57,163,778
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	· · · · · · · · · · · · · · · · · · ·
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$116,074,728	Total CY 2021 Certified Distribution after Adjustments	\$114,327,558
Total CF 2020 Certified Distribution after Adjustments	\$116,074,728	Total CT 2021 Certified Distribution after Aujustifients	\$114,327,558
Year Over Year Comparisons			
Percent change in total certified dis	stributions from CY 2020 to CY 2021	-1.5052%	
Percent cha	nge in certified distribution that is due to	o a difference in the negative balance adjustment 0.0000%	
Percent chai	nge in certified distribution that is due to	o processed collections -1.5052%	
Percent char	nge in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percen	nt Change in Certified Distribution	-1.5052%	

Fayette Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Amounts reported on individual income tax returns processed between Jayl 2,002 and August 31,2020 Adjustments and individual income tax returns processed between Jayl 2,020 and August 31,2020 Adjustment of individual income tax returns processed between Jayl 2,020 and August 31,2020 Adjustment of individual income tax returns processed between Jayl 2,020 and August 31,2020 Adjustment of lefterial or mathematical errors in any prior year IC 6 3-6 6-5 Stututory adjustment for initial imposition, rate increase, or rate decrease S 6 43,203 Total Adjustment for initial imposition, rate increase, or rate decrease S 6 43,203 Total CY 2021 certified distributions after adjustments** Total CY 2021 certified distributions after adjustments** S 10,636,094 Breakdown of CY 2021 certified distribution after adjustments Expenditure: Powelopment S 4,338,598 CY 2021 tax rates CY 2021 tax rates CY 2021 tax rates CY 2021 tax rates CY 2021 certified distributions after adjustments** CY 2021 tax rates CY 2021 tax rates CY 2021 tax rates CY 2021 tax rates CY 2021 certified distributions after adjustments** CY 2021 certified distributions after adjustments** CY 2021 tax rates CY 2021 certified distributions after adjustments** CY 2021 certified distributions after adjustments**	Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment selections \$ 9.0606.661 (5.3.6.9 (5.3.6.9 (5.3.6.9 (5.3.6.9.1 (5.3.			\$	498,140
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for a negative balance IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year S C 6-3.6-9-7 Adjustment for initial imgostion, rate increase, or rate decrease S G 6-3.6-9-7 Adjustment for intrease in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 S G 6-3.6-9-7 S G 6-3.6-9 S A (383.558 Expenditure: Certified distribution after adjustments Expenditure: Certified Shares S A (383.558 A	Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020		9,506,661
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for a negative balance IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year S C 6-3.6-9-7 Adjustment for initial imgostion, rate increase, or rate decrease S G 6-3.6-9-7 Adjustment for intrease in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 S G 6-3.6-9-7 S G 6-3.6-9 S A (383.558 Expenditure: Certified distribution after adjustments Expenditure: Certified Shares S A (383.558 A	Total FY 2020 Proce	essed Collections	\$	10,004,801
IC 63.6-9-6 Statutory adjustments for a negative balance \$ - IC 63.6-9-7 Adjustment of chiral imposition, rate increase, or rate decrease \$ 631,293 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 631,293 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 631,293 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 631,293 IC 63.6-9-8 Expenditure: Certified distributions after adjustments** \$ 631,293 Total Adjustment correctional Facilities \$ 4,138,558 Expenditure: Certified Baraes \$ 4,138,558 Expenditure: Certified Baraes \$ 4,138,558 Expenditure: Correctional Facilities \$ 8 Property Tax Relief \$ 4,535,185 Special Purpose \$ 1,036,639 Total Y 2021 certified distributions after adjustments** \$ 1,036,639 CY 2021 tax rates \$ \$ 1,036,639 C 63.6-6.9 Expenditure: Certified Shares \$ 0,0000% IC 63.6-5.1 Expenditure: Certified				
Cic 5:8-9:7 Adjustment for initial imposition, rate increase, or rate decrease \$ 6:31,593 Cic 5:3:6-9:7 Adjustment for initial imposition, rate increase, or rate decrease \$ 6:31,293 Cic 5:3:6-9:7 Adjustment for initial imposition, rate increase, or rate decrease \$ 6:31,293 Total Adjustment for initial imposition, rate increase, or rate decrease \$ 6:31,293 Total Adjustment for initial imposition, rate increase, or rate decrease \$ 6:31,293 Total Adjustment for initial imposition, rate increase, or rate decrease \$ 6:31,293 Total CY 2021 certified distributions after adjustments** \$ 10,636,094 Breakdown of CY 2021 certified distribution after adjustments \$ 4,138,558 Expenditure: Certified Shares \$ 8 27,712 Property Tax Relief \$ 4,635,185 \$ 9 1,03000% Ci 2021 tax rates 1.0000% 1,0000% 1,0000% 1,0000% 1,0000% 1,0000% 1,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,0000% 0,00000% 0,0000% 0,0	Adjustments all	owed under IC 6-3.6- <u>9</u>		
LG 6-3.6-9.8 Adjustment for initial imposition, rate increase, or rate decrease \$ 63.1,293 LG 6-3.5-6-17,00 Adjustments \$ 631.293 Total Adjustments \$ 631.293 Total Adjustments \$ 631.293 Total CY 2021 certified distributions after adjustments** \$ 10,636.094 Expenditure: Certified Shares \$ 4,138.558 Expenditure: Control Development \$ - Expenditure: ID Correctional Facilities \$ 827.712 Property Tax Relief \$ 4,635.185 Special Purpose \$ 1.0000% Total CY 2021 certified distributions after adjustments** \$ 1.0000% CF 3.6-6-10 Expenditure: Certified Shares \$ 1.0000% IC 6-3.6-6-3 Expenditure: Certified Shares \$ 0.0000% IC 6-3.6-6-10 Expenditure: Certified Shares \$ 0.0000% IC 6-3.6-6-5 Property Tax Relief \$ 0.2000% IC 6-3.6-6-7 Special Purpose \$ 0.2000% IC 6-3.6-7 Special Purpose \$ 0.2000% IC 6-3.6-7	IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
LG 6-3.5-6-17(1) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26 \$ - Total Adjustments \$ 631,233 Total CY 2021 certified distributions after adjustments** \$ 10,636,094 Total CY 2021 certified distribution after adjustments Expenditure: Certified Shares \$ 4,138,558 Expenditure: Information Evolopment \$ - Expenditure: Information Facilities \$ 4,635,185 Special Purpose \$ 1,034,639 Total CY 2021 tax rates \$ 1,034,639 CY 2021 tax rates Certified Shares Certified Shares 1,0000% 0,0000%	IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
Total Adjustments \$ 683,293 Total CV 2021 certified distributions after adjustments** \$ 10,636,094 Breakdown of CV 2021 certified distribution after adjustments \$ 4,138,558 Expenditure: Certified Shares \$ 4,138,558 Expenditure: Certified Shares \$ 4,635,85 Expenditure: LT Correctional Facilities \$ 8 Special Purpose \$ 10,636,094 CY 2021 certified distributions after adjustments** \$ 8 CY 2021 certified distributions after adjustments** \$ 10,636,094 CY 2021 tax rates \$ 10,636,094 CY 2021 tax rates \$ 0.0000% C 6-3.6-6-10 Expenditure: Certified Shares \$ L 6-3.6-6-8 Expenditure: Common Development \$ 0.0000% L 6-3.6-5 Property Tax Relief \$ 0.2000%	IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	631,293
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Adjusted Trust account balance for December 31,2019 \$ 2,398,556 (Less):15% of Certified Distribution for CY 2021 \$ (1,595,414) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 803,142 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
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Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 803,142 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local	,			
* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local			Ŧ	
*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local			amounts Junuary August 2020 al	
an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local	*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budi	get Agency to include all tax rever	nue reported on
				•
			,	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Fayette Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distri	butions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and De Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	ember 31, 2018 \$515,149 2.3700% \$217,362	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$498,140 2.3700% \$210,186
Amount reported on individual income tax returns processed between January 1, 2019 and Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	June 30, 2019 \$9,169,092 2.3700% \$3,866,815	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$9,506,661 2.4200% \$3,928,372
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$9,684,241 \$4,086,178	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$10,004,801 \$4,138,558
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments	\$0 \$0 \$817,236 \$0 \$817,236	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-7(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$631,293 \$0 \$631,293
Total CY 2020 Certified Distribution after Adjustments	\$10,501,477	Total CY 2021 Certified Distribution after Adjustments	\$10,636,094
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in Certified Distribution		

Floyd Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	5,315,078
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	30,755,109
Total FY 2020 Proce	essed Collections	\$	36,070,187
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	664,385
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	664,385
Total CY 2021 ce	rtified distributions after adjustments**	\$	36,734,571
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	20,408,095
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	8,163,238
	Expenditure: LIT Correctional Facilities	\$	5,442,159
	Property Tax Relief	\$	2,721,079
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	36,734,571
CY 2021 tax rate			
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	•		
	Property Tax Relief		0.1000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.3500%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	10,474,263
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(2,735,725)
· · · ·	unt balance for December 31,2019	\$	7,738,538
	ied Distribution for CY 2021	\$	(5,510,186)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	¢	2,228,352
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts J	lanuary-August 2020 ar	
	tion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	/ to include all tax rever	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, v		
	that is to be distributed to a county in calendar year 2021.		
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustn	ments due to the natur	e of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Floyd Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$4,918,938 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 1.1500% Effective tax rate for tax year 2018 \$4,277,338 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$5,315,078 1.2000% \$4,429,232
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$25,449,373 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 1.200% Effective tax rate for tax year 2019 \$21,207,811 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$30,755,109 1.3500% \$22,781,562
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$30,368,311 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$25,485,149 Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$36,070,187 \$27,210,794
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	Adjustments allowed under IC 6-3.6-9 \$0 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 \$4,036,639 IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$0 IC 6-3.6-9-17[f) Adjustment for increase in rate for property tax levy replacement \$4,036,639 Total Adjustments Total Adjustments	\$0 \$0 \$664,385 \$0 \$664,385
Total CY 2020 Certified Distribution after Adjustments	\$34,404,951 Total CY 2021 Certified Distribution after Adjustments	\$36,734,571
Percent change in ce Percent change in ce	ions from CY 2020 to CY 2021 6.7712% certified distribution that is due to a difference in the negative balance adjustment 0.0000% certified distribution that is due to processed collections 16.5728% certified distribution that is due to a rate change for CY 2021 distributions -9.8017% ge in Certified Distribution 6.7712%	

Fountain Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	355,474
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	7,434,304
Total FY 2020 Proce	used Collections	\$	7,789,778
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	7,789,779
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	3,709,418
	Expenditure: Public Safety	\$	927,355
	Expenditure: Economic Development	\$	741,884
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	370,942
	Special Purpose	\$	2,040,180
	Total CY 2021 certified distributions after adjustments**	\$	7,789,779
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
			0.1000%
IC 6-3.6-5	Property Tax Relief		
IC 6-3.6-7	Special Purpose		0.5500%
Total tax rate			2.1000%
Colculation of o	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	*	1 007 112
	•	\$ \$	1,867,113
· /	tributions in CY 2020 (Not included in Trust balance 2019) unt balance for December 31,2019	\$	- 1,867,113
	ed Distribution for CY 2021		(1,168,467)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***		698.646
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections am	jounts January-August 2020 are bas	
	ion from CY 2019. A minimal amount can come from any other year.	Sund Junuary August 2020 are Das	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget	Agency to include all tax revenue re	norted on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31,	• ,	•
	that is to be distributed to a county in calendar year 2021.	2020, when determining the dillou	
the state of the s			

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Fountain Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$188,420	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$355,474
Effective tax rate for tax year 2017	1.6875%	Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$111,656	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$169,273
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$6,959,527	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$7,434,304
Effective tax rate for tax year 2018	2.1000%	Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,314,060	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,540,145
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$7,147,947	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$7,789,778
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,425,717	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,709,418
Adjustments allowed under IC 6-3.6-9]	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$46,058	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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$46,058	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$7,194,005	Total CY 2021 Certified Distribution after Adjustments	\$7,789,779
	<i>\$1,134,005</i>	Total of 2021 certified Distribution and Augustinents	\$1,105,115
Year Over Year Comparisons			
Percent change in total certified dist	tributions from CY 2020 to CY 2021	8.2815%	
Percent chan	ge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent chan	nge in certified distribution that is due to	processed collections 8.9217%	
Percent chan	age in certified distribution that is due to	a rate change for CY 2021 distributions -0.6402%	
Total Percent	t Change in Certified Distribution	8.2815%	

Franklin Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	783,588
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	8,710,810
Total FY 2020 Proce	ssed Collections	\$	9,494,398
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	9,494,399
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	6,329,599
	Expenditure: Public Safety	\$	1,582,400
	Expenditure: Economic Development	\$	1,582,400
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	9,494,399
CY 2021 tax rate	s		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8			0.2500%
IC 6-3.6-6-9	Expenditure: Public Safety		0.2500%
IC 6-3.6-6-2.7	Expenditure: Economic Development		
	Expenditure: LIT Correctional Facilities		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%
	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	2,962,776
. ,	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(948,001)
	Int balance for December 31,2019	\$	2,014,775
	ed Distribution for CY 2021	\$	(1,424,160)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	590,615
	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts from CY 2018 A processed collections amounts from the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed collections are set of the processed of the processed of the processed collections are set of the processed of the processed collections are set of the processed of	nts January-August 2020 are	e based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Age	•	•
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 20.	20, when determining the a	mount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Franklin Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$437,316	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$783,588
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$291,544	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$522,392
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$8,225,118	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$8,710,810
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$5,483,412	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$5,807,207
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$8,662,434	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$9,494,398
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$5,774,956	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$6,329,599
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments For adjustment	\$0 \$0 \$0 \$0 \$0 \$0 \$0	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$8,662,434	Total CY 2021 Certified Distribution after Adjustments	\$9,494,399
Percent Percent Percent	d distributions from CY 2020 to CY 2021		

Fulton Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	572,722	
	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proc	otal FY 2020 Processed Collections			
<u>.</u>				
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,436,897	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments		\$	1,436,897	
<u>Total CY 2021 ce</u>	ertified distributions after adjustments**	\$	11,990,861	
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$	4,474,202	
	Expenditure: Public Safety	\$	2,460,811	
	Expenditure: Economic Development	\$	894,840	
	Expenditure: LIT Correctional Facilities	\$	894,840	
	Property Tax Relief	\$	2,147,617	
	Special Purpose	\$	1,118,551	
	Total CY 2021 certified distributions after adjustments**	\$	11,990,861	
CY 2021 tax rate				
IC 6-3.6-6-10	— Expenditure: Certified Shares		1.0000%	
IC 6-3.6-6-8	Expenditure: Public Safety		0.5500%	
IC 6-3.6-6-9	Expenditure: Economic Development		0.2000%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%	
IC 6-3.6-5	Property Tax Relief		0.4800%	
IC 6-3.6-7			0.2500%	
Total tax rate	Special Purpose		2.6800%	
			2.000070	
Calculation of e	xcess balance under IC 6-3.6-9-15***			
Trust account balar	nce for December 31, 2019	\$	2,787,072	
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(171,807)	
Adjusted Trust acco	unt balance for December 31,2019	\$	2,615,265	
(Less):15% of Certif	ied Distribution for CY 2021	\$	(1,798,629)	
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	816,636	
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections a tion from CY 2019. A minimal amount can come from any other year.	amounts January-August 2020 ar	e based on latest	
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budge	et Agency to include all tax rever	ue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 3	• •		
	e that is to be distributed to a county in calendar year 2021.	, ,		
	where the second contribution of the second s	tal adjuctments due to the poture	of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Fulton Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Dist	ributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and f Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,203	1.9300%	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$572,722 2.0425% \$280,402
Amount reported on individual income tax returns processed between January 1, 2019 a Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	nd June 30, 2019 \$8,309,266 2.0425% \$4,068,184	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$9,981,244 2.3800% \$4,193,800
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$8,900,094 \$4,374,313	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$10,553,966 \$4,474,202
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 \$0	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 \$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$2,823,064	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$1,436,897
Total Adjustments	\$2,823,064	Total Adjustments	\$1,436,897
Total CY 2020 Certified Distribution after Adjustments	\$11,723,159	Total CY 2021 Certified Distribution after Adjustments	\$11,990,861
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in certified Distribution	to processed collections 14.1077%	

Gibson Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collect	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	in individual income tax returns processed between July 1,2019 and December 31,2019	\$	214,225
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	6,358,649
Total FY 2020 Proce	ssed Collections	\$	6,572,874
P			
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,877,964
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,877,964
Total CY 2021 ce	rtified distributions after adjustments**	\$	8,450,838
	Development of ov poor sectified distributions from discharged		
	Breakdown of CY 2021 certified distribution after adjustments	4	
	Expenditure: Certified Shares	\$	1,877,964
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	4,694,910
	Expenditure: LIT Correctional Facilities	\$	1,877,964
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	8,450,838
CY 2021 tax rate	ş		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			0.9000%
Calculation of ex	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	1,632,412
	tributions in CY 2020 (Not included in Trust balance 2019)	\$	
. ,	unt balance for December 31,2019	\$	1,632,412
	ed Distribution for CY 2021	ŝ	(1,267,626)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	Ś	364,787
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	Ŧ	,
	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Ag	gency to include all tax revenu	le reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	• /	
income tax revenue	that is to be distributed to a county in calendar year 2021.	-	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Gibson Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Proces	ed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$281,119 Amount	reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$214,225
Effective tax rate for tax year 2017	0.7000%	Effective tax rate for tax year 2018	0.7000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$401,599	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$306,036
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$6,089,737 Amount	reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$6,358,649
Effective tax rate for tax year 2018	0.7000%	Effective tax rate for tax year 2019	0.7000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$8,699,624	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$9,083,784
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$6,370,856 IC 6-3.6-	-4 Total FY 2021 Processed Collections	\$6,572,874
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$9,101,223	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$9,389,820
Adjustments allowed under IC 6-3.6-9	Adjust	nents allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-	-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-	 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	\$1,820,245 IC 6-3.6-	 Adjustment for initial imposition, rate increase, or rate decrease 	\$1,877,964
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 IC 6-3.5-	-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,820,245 Total Ad	ustments	\$1,877,964
Total CY 2020 Certified Distribution after Adjustments	\$8,191,101 Total C	2021 Certified Distribution after Adjustments	\$8,450,838
Year Over Year Co	Imparisons		
Percent change in to	tal certified distributions from CY 2020 to CY 2021	3.1710%	
	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 col	ections 2.4663%	
	Percent change in certified distribution that is due to a rate change	or CY 2021 distributions 0.7047%	
	Total Percent Change in Certified Distribution	3.1710%	

Grant Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	2,063,818	
	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proc		\$	29,106,066 31,169,885	
<u>.</u>				
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	275,176	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments		\$	275,176	
Total CY 2021 ce	ertified distributions after adjustments**	\$	31,445,060	
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$	16,030,815	
	Expenditure: Public Safety	\$	-	
	Expenditure: Economic Development	\$	2,959,535	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	12,331,396	
	Special Purpose	\$	123,314	
	Total CY 2021 certified distributions after adjustments**	\$	31,445,060	
CY 2021 tax rate				
IC 6-3.6-6-10	Expenditure: Certified Shares		1.3000%	
IC 6-3.6-6-8	Expenditure: Public Safety		0.0000%	
IC 6-3.6-6-9	Expenditure: Economic Development		0.2400%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%	
IC 6-3.6-5	Property Tax Relief		1.0000%	
IC 6-3.6-7				
Total tax rate	Special Purpose		0.0100% 2.5500%	
Total tax fate			2.330070	
Calculation of e	xcess balance under IC 6-3.6-9-15***			
Trust account balar	nce for December 31, 2019	\$	4,864,473	
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	-	
. ,	unt balance for December 31,2019	\$	4,864,473	
(Less):15% of Certif	ied Distribution for CY 2021	\$	(4,716,759)	
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	147,714	
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections am tion from CY 2019. A minimal amount can come from any other year.	nounts January-August 2020 ar	e based on latest	
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget	Agency to include all tax rever	ue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31,	• •	•	
	e that is to be distributed to a county in calendar year 2021.	,,		
	, men to be a sub-ments of a second sympactic second second second second second second second second second se	ladiustments due to the mature		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Grant Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$2,028,636 2.2500% \$901,616	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$2,063,818 2.2500% \$917,253
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$24,642,586 2.2500% \$10,952,260	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$29,106,066 2.5500% \$11,414,144
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$26,671,222 \$11,853,877	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$31,169,885 \$12,331,396
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment of clerical or mathematical errors or rate decrease IC 6-3.6-9-7 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$3,556,163 \$0 \$3,556,163	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment of rinitial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$275,176 \$00 \$275,176
Total CY 2020 Certified Distribution after Adjustments	\$30,227,385	Total CY 2021 Certified Distribution after Adjustments	\$31,445,060
Percent d Percent d Percent d	distributions from CY 2020 to CY 2021		

Greene Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	678,282
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	11,035,359
Total FY 2020 Proce	essed Collections	\$	11,713,641
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	997,131
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	997,131
Total CY 2021 ce	rtified distributions after adjustments**	\$	12,710,772
	Breakdown of CV 2021 contified distribution often adjustments		
	Breakdown of CY 2021 certified distribution after adjustments Expenditure: Certified Shares	*	6 549 345
		\$	6,518,345
	Expenditure: Public Safety	\$	3,259,172
	Expenditure: Economic Development	\$	1,629,586
	Expenditure: LIT Correctional Facilities	\$	1,303,669
	Property Tax Relief	\$	-
	Special Purpose Total CY 2021 certified distributions after adjustments**	\$ \$	-
		Ş	12,710,772
CY 2021 tax rate	S		
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		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	Special rul pose		1.9500%
Total tax fate			1.550070
Calculation of ex	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	2,003,870
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(72,179)
· · ·	unt balance for December 31,2019	\$	1,931,691
	ed Distribution for CY 2021	\$	(1,906,616)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9.15***	\$	25,076
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	unts January-August 2020 ar	e based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	gency to include all tax rever	nue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	2020, when determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Greene Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Dis	ributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17	a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,20	1.2500%	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$678,282 1.7500% \$387,590
Amount reported on individual income tax returns processed between January 1, 2019 a Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	1.7500%	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$11,035,359 <u>1.8000%</u> \$6,130,755
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$10,653,900 \$6,180,440	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$11,713,641 \$6,518,345
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments	\$0 \$0 \$1,397,959 \$0 \$1,397,959	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$997,131 \$0 \$997,131
Total CY 2020 Certified Distribution after Adjustments	\$12,051,858	Total CY 2021 Certified Distribution after Adjustments	\$12,710,772
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in Certified Distribution		

Hamilton Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*				
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	34,317,724		
Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$					
	otal FY 2020 Processed Collections				
			188,426,129		
Adjustments all	owed under IC 6-3.6- <u>9</u>				
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-		
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-		
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	18,842,613		
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-		
Total Adjustments		\$	18,842,613		
Total CY 2021 ce	ertified distributions after adjustments**	\$	207,268,742		
	Development for poor contribution to the standard technology		1		
	Breakdown of CY 2021 certified distribution after adjustments		100 100 (000		
	Expenditure: Certified Shares	\$	188,426,129		
	Expenditure: Public Safety	\$	18,842,613		
	Expenditure: Economic Development	\$	-		
	Expenditure: LIT Correctional Facilities	\$	-		
	Property Tax Relief	\$	-		
	Special Purpose	\$	-		
	Total CY 2021 certified distributions after adjustments**	\$	207,268,742		
CY 2021 tax rate					
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		0.0000%		
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%		
IC 6-3.6-5	Property Tax Relief		0.0000%		
IC 6-3.6-7	Special Purpose		0.0000%		
Total tax rate			1.1000%		
	xcess balance under IC 6-3.6-9-15***	A	70 004 005		
	nce for December 31, 2019	\$	70,294,865		
· · ·	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(16,776,894)		
	unt balance for December 31,2019	\$	53,517,971		
	ied Distribution for CY 2021	\$	(31,090,311)		
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	22,427,659		
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collecti	ions amounts January-August 2020 a	re based on latest		
collections information	tion from CY 2019. A minimal amount can come from any other year.				
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State E	Budget Agency to include all tax reve	nue reported on		
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Aug	gust 31, 2020, when determining the	amount of local		
	that is to be distributed to a county in calendar year 2021.				
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections an	nd total adjustments due to the natur	e of the		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Hamilton Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Dis	tributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17	(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,20	1.0000%	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$34,317,724 1.0000% \$34,317,724
Amount reported on individual income tax returns processed between January 1, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,201	1.0000%	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$154,108,405 1.0000% \$154,108,405
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$170,018,838 \$170,018,838	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$188,426,129 \$188,426,129
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments	\$0 \$0 \$17,001,884 \$0 \$17,001,884	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-10 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-17 Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$18,842,613 \$0 \$18,842,613
· · ·			
Total CY 2020 Certified Distribution after Adjustments	\$187,020,722 Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021	Total CY 2021 Certified Distribution after Adjustments 10.8266%	\$207,268,742
	Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in Certified Distribution		

Hancock Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019				
Amounts reported	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proc	Total FY 2020 Processed Collections			
			· · · ·	
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	3,942,785	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments		\$	3,942,785	
Total CY 2021 ce	rtified distributions after adjustments**	\$	48,697,081	
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$	25,101,588	
	Expenditure: Public Safety	\$	6,024,381	
	Expenditure: Economic Development	\$	2,510,159	
	Expenditure: LIT Correctional Facilities	\$	5,020,318	
	Property Tax Relief	\$	6,275,397	
	Special Purpose	\$	3,765,238	
	Total CY 2021 certified distributions after adjustments**	\$	48,697,081	
<u>CY 2021 tax rate</u>	—			
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%	
IC 6-3.6-6-8	Expenditure: Public Safety		0.2400%	
IC 6-3.6-6-9	Expenditure: Economic Development		0.1000%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%	
IC 6-3.6-5	Property Tax Relief		0.2500%	
IC 6-3.6-7	Special Purpose		0.1500%	
Total tax rate			1.9400%	
	ccess balance under IC 6-3.6-9-15***			
	ce for December 31, 2019	\$	17,090,647	
. ,	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(3,753,901)	
	unt balance for December 31,2019	\$	13,336,746	
	ied Distribution for CY 2021	\$	(7,304,562)	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	6,032,184	
•	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts J cion from CY 2019. A minimal amount can come from any other year.	anuary-August 2020 are	e based on latest	
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	to include all tax reven	ue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, v			
	that is to be distributed to a county in calendar year 2021.	0		
	the state of instand Contiference in the state of the sta		of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Hancock Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$3,510,913	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$3,353,666
Effective tax rate for tax year 2017	1.7000%	Effective tax rate for tax year 2018	1.7000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$2,065,243	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,972,745
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$36,720,250	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$41,400,630
Effective tax rate for tax year 2018	1.7000%	Effective tax rate for tax year 2019	1.7900%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$21,600,147	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$23,128,844
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$40,231,163	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$44,754,296
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$23,665,390	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$25,101,588
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$5,679,694	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,942,785
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$5,679,694	Total Adjustments	\$3,942,785
Total CY 2020 Certified Distribution after Adjustments	\$45,910,858	Total CY 2021 Certified Distribution after Adjustments	\$48,697,081
<u> </u>	+		+
Year Over Year	Comparisons		
Percent change in	total certified distributions from CY 2020 to CY 2021	6.0688%	
	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 di		to processed collections 9.8520%	
	Percent change in certified distribution that is due		
	Total Percent Change in Certified Distribution	6.0688%	
		0100003	

Harrison Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	587,094
Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	9,284,157
Total FY 2020 Proce	essed Collections	\$	9,871,251
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	9,871,251
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	7,403,438
	Expenditure: Public Safety	\$	2,467,813
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	9,871,251
CY 2021 tax rate	s		
IC 6-3.6-6-10	Expenditure: Certified Shares		0.7500%
IC 6-3.6-6-8	Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2300%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		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%
Colouistion of o			
	ccess balance under IC 6-3.6-9-15***	^	2 020 201
	ce for December 31, 2019	\$	3,039,291
· · ·	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(678,606)
	unt balance for December 31,2019 ied Distribution for CY 2021	\$ \$	2,360,685 (1,480,688)
		\$	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections a	Ŧ	879,997
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections al cion from CY 2019. A minimal amount can come from any other year.	mounts January-August 2020 are	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budge	Agency to include all tax reven	ie reported op
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 3:	• .	
	that is to be distributed to a county in calendar year 2021.	r, 2020, when determining the di	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Harrison Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 \$628,504		Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$587,094
Effective tax rate for tax year 2017	1.0000%	Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$628,504	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$587,094
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$8,804,161	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$9,284,157
Effective tax rate for tax year 2018	1.0000%	Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$8,804,161	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$9,284,157
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$9,432,664	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$9,871,251
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$9,432,664	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$9,871,251
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-8-7 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Adjustment for increase in rate for property tax levy replacement	\$0 \$0 \$0 \$0 \$0 \$0	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$9,432,664	Total CY 2021 Certified Distribution after Adjustments	\$9,871,251
	mparisons al certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due to Percent change in certified distribution that is due to Percent change in certified Distribution that is due to Total Percent Change in Certified Distribution	processed collections 4.6497%	

Hendricks Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collect	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	6,310,880
Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	79,506,881
Total FY 2020 Proce	essed Collections	\$	85,817,761
			· · · ·
Adjustments allo	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	8,535,665
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	8,535,665
Tatal CV 2021 as	unifical disauthousing offers adjusters was **	A	04.050.400
10tal CY 2021 ce	ertified distributions after adjustments**	\$	94,353,426
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	55,502,015
	Expenditure: Public Safety	\$	5,550,202
	Expenditure: Economic Development	\$	13,875,504
	Expenditure: LIT Correctional Facilities	\$	11,100,403
	Property Tax Relief	\$	8,325,302
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	94,353,426
CY 2021 tax rate	<u>15</u>		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.1500%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.7000%
8			
Calculation of ex	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	33,492,741
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(7,394,866)
Adjusted Trust acco	unt balance for December 31,2019	\$	26,097,875
(Less):15% of Certifi	ied Distribution for CY 2021	\$	(14,153,014)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	11,944,861
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts J	January-August 2020 ar	re based on latest
	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	to include all tax rever	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, v		
	e that is to be distributed to a county in calendar year 2021.		
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustr	nents due to the natur	e of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Hendricks Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 \$6,139,408		Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$6,310,880
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$4,092,938	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$4,207,253
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$71,971,299	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$79,506,881
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$47,980,866	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$51,294,762
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$78,110,707	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$85,817,761
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$52,073,805	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$55,502,015
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$10,414,761	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$8,535,665
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$10,414,761	Total Adjustments	\$8,535,665
Total CY 2020 Certified Distribution after Adjustments	\$88,525,468	Total CY 2021 Certified Distribution after Adjustments	\$94,353,426
<u> </u>	+		<i>v= ,===,==</i>
Year Over Y	ear Comparisons		
Percent chang	e in total certified distributions from CY 2020 to CY 2021	6.5834%	
	Percent change in certified distribution that is due	e to a difference in the negative balance adjustment 0.0000%	
Percent change in certified distribution that is di		• •	
	Percent change in certified distribution that is due		
	Total Percent Change in Certified Distribution	6.5834%	
	rotari erecite change in certified bistribution	0.0004%	

Henry Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	611,978
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	14,002,250
Total FY 2020 Proce	essed Collections	\$	14,614,228
μ			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,948,564
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,948,564
Total CY 2021 ce	rtified distributions after adjustments**	\$	16,562,793
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	9,742,819
	Expenditure: Public Safety	\$	2,435,705
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	1,948,564
	Property Tax Relief	\$	2,435,705
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	16,562,793
CY 2021 tax rate	<u>s</u>		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.2500%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.7000%
Calculation of ex	ccess balance under IC 6-3.6-9-15***		
Trust account balan	ce for December 31, 2019	\$	4,155,573
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(519,892)
Adjusted Trust acco	unt balance for December 31,2019	\$	3,635,681
(Less):15% of Certifi	ed Distribution for CY 2021	\$	(2,484,419)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,151,262
* The processed col	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts J	lanuary-August 2020 ar	re based on latest
collections information	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	to include all tax rever	nue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020,	when determining the	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.	-	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Henry Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$689,805 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 1.5000% Effective tax rate for tax year 2018 \$459,870 Processed Collections at 0.1% from July 1, 2019 to December 31,2019
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$13,200,638 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$14 1.5000% Effective tax rate for tax year 2019 \$15 \$8,800,425 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$15
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$13,890,443 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$14 \$9,260,296 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$12
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-6-17[f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	Adjustments allowed under IC 6-3.6-9 \$0 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 \$1,852,059 IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$1 \$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement \$1 \$1,852,059 Total Adjustments \$1
Total CY 2020 Certified Distribution after Adjustments	\$15,742,503 Total CY 2021 Certified Distribution after Adjustments \$16
Percent char Percent char	

Howard Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	2,209,900
Amounts reported	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	33,321,597
Total FY 2020 Proce	ssed Collections	\$	35,531,497
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	35,531,497
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	14,212,599
	Expenditure: Public Safety	\$	2,030,371
	Expenditure: Economic Development	\$	4,060,743
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	10,151,856
	Special Purpose	\$	5,075,928
	Total CY 2021 certified distributions after adjustments**	\$	35,531,497
CY 2021 tax rate	s		
IC 6-3.6-6-10	Expenditure: Certified Shares		0.7000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.1000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5			
	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate			1.7500%
Calculation of a	cess balance under IC 6-3.6-9-15***		
		A	10 510 480
	ce for December 31, 2019	\$ \$	10,510,480
· /	tributions in CY 2020 (Not included in Trust balance 2019) unt balance for December 31,2019	\$	(2,354,516) 8,155,964
	ed Distribution for CY 2021	\$	(5,329,725)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	<u>ې</u>	2,826,240
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	γ unts January-Διισμst 2020 ar	
	ion from CY 2019. A minimal amount can come from any other year.	anto January-August 2020 die	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	gency to include all tax royon	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	• •	
	that is to be distributed to a county in calendar year 2021.	.020, when determining the a	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Howard Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$2,232,310 1.6500% \$1,352,915	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$2,209,900 1.7500% \$1,262,800
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$31,193,908 1.7500% \$17,825,090	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$33,321,597 1.7500% \$19,040,913
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$33,426,218 \$19,178,005	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$35,531,497 \$20,303,713
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-0-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$135,292 \$0 \$135,292	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$33,561,510	Total CY 2021 Certified Distribution after Adjustments	\$35,531,497
	parisons certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due to a Percent change in certified distribution that is due to a Percent Change in certified distribution that is due to a cotal Percent Change in Certified Distribution	processed collections 6.2729%	

Huntington Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
		\$	746,111
Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			15,762,566
		\$	
Total FY 2020 Proc	essed Collections	\$	16,508,677
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	85,270
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	85,270
Total Adjustments		\$	- 85,270
		•	
Total CY 2021 c	ertified distributions after adjustments**	\$	16,593,947
	Breakdown of CY 2021 certified distribution after adjustments	-	
	Expenditure: Certified Shares	\$	9,871,271
	Expenditure: Public Safety	\$	2,893,304
	Expenditure: Economic Development	\$	2,127,429
	Expenditure: LIT Correctional Facilities	\$	1,701,943
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	16,593,947
CY 2021 tax rate			
IC 6-3.6-6-10	—		1.1600%
	Expenditure: Certified Shares		
IC 6-3.6-6-8	Expenditure: Public Safety		0.3400%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.9500%
Colculation of a	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	5,106,698
		\$	
. ,	istributions in CY 2020 (Not included in Trust balance 2019)	\$	(615,498
	ount balance for December 31,2019 fied Distribution for CY 2021	\$	4,491,200 (2,489,092
	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	2,002,107
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collec	tions amounts January-August 2020	
	tion from CY 2019. A minimal amount can come from any other year.	clons amounts sandary ridgast 2020 (
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State	Budget Agency to include all tax reve	enue reported on
	r amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Au		
	e that is to be distributed to a county in calendar year 2021.	abase 31, 2020, when determining the	
			6 .1
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections a	and total adjustments due to the natu	re of the
calculations.			
destants a second second			
*** As stated in IC	6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the second secon	ude the excess account balances to b	e distributed.
The factor is such that the			

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

Huntington Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 \$696,302		Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$746,111
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$397,887	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$426,349
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$13,760,926	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$15,762,566
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.9500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$7,863,386	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$8,083,367
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$14,457,228	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$16,508,677
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$8,261,273	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$8,509,716
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$1,652,255	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$85,270
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,652,255	Total Adjustments	\$85,270
Total CY 2020 Certified Distribution after Adjustments	\$16,109,483	Total CY 2021 Certified Distribution after Adjustments	\$16,593,947
Total CF 2020 Certified Distribution after Adjustments	\$16,109,483	Total CF 2021 Certified Distribution after Adjustments	\$16,593,947
Year Over Year Comparison	s		
Percent change in total certified of	distributions from CY 2020 to CY 2021	3.0073%	
Percent ch	ange in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent ch	ange in certified distribution that is due to	processed collections 12.7344%	
Percent ch	ange in certified distribution that is due to	a rate change for CY 2021 distributions -9.7271%	
Total Perce	ent Change in Certified Distribution	3.0073%	

Jackson Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,148,453
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	21,417,390
Total FY 2020 Proc	essed Collections	\$	22,565,843
P			· · · ·
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
<u>Total CY 2021 ce</u>	ertified distributions after adjustments**	\$	22,565,844
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	10,745,640
	Expenditure: Public Safety	\$	1,611,846
	Expenditure: Economic Development	\$	2,686,410
	Expenditure: LIT Correctional Facilities	\$	1,074,564
	Property Tax Relief	\$	5,372,820
	Special Purpose	\$	1,074,564
	Total CY 2021 certified distributions after adjustments**	Ş	22,565,844
CY 2021 tax rate	25		
IC 6-3.6-6-10	– Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.1500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.1000%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.1000%
Total tax rate	special Pulpose		2.1000%
Calculation of e	xcess balance under IC 6-3.6-9-15***		
Trust account balar	nce for December 31, 2019	\$	5,928,860
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(538,424)
Adjusted Trust acco	unt balance for December 31,2019	\$	5,390,436
(Less):15% of Certif	ied Distribution for CY 2021	\$	(3,384,877)
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	2,005,559
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections am tion from CY 2019. A minimal amount can come from any other year.	iounts January-August 2020 are	e based on latest
		American Include U.S.	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	• •	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31,	2020, when determining the a	amount of local
	that is to be distributed to a county in calendar year 2021.		
**Diaaca nata that	the total adjusted Cartifad Distributions value will not always evently match with the sum of processed collections and total	adjuster and a set of the set	oftho

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Jackson Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$959,220	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,148,453
Effective tax rate for tax year 2017	2.1000%	Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$456,771	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$546,882
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$19,815,908	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$21,417,390
Effective tax rate for tax year 2018	2.1000%	Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$9,436,147	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$10,198,757
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$20,775,128	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$22,565,843
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$9,892,918	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$10,745,640
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$20,775,129	Total CY 2021 Certified Distribution after Adjustments	\$22,565,844
	<i>\$20,775,125</i>		<i>vzzjssjsisssisisssssssssssss</i>
Year Over Year Comparisons	,		
Percent change in total certified di	istributions from CY 2020 to CY 2021	8.6195%	
Percent cha	ange in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	ange in certified distribution that is due to	processed collections 8.6195%	
Percent cha	ange in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percer	nt Change in Certified Distribution	8.6195%	

Jasper Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Amounts reported o	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported t	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,553,821
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	21,556,254
Total FY 2020 Proce	ssed Collections	\$	23,110,075
-			
Adjustments allo	wed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	23,110,075
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	11,006,335
	Expenditure: Public Safety	\$	2,017,290
	Expenditure: Economic Development	\$	2,017,290
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	6,858,786
	Special Purpose	\$	1,210,374
	Total CY 2021 certified distributions after adjustments**	\$	23,110,075
CY 2021 tax rate	<u>S</u>		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.3640%
IC 6-3.6-6-10 IC 6-3.6-6-8	Expenditure: Certified Shares Expenditure: Public Safety		1.3640% 0.2500%
IC 6-3.6-6-8	Expenditure: Public Safety		0.2500%
IC 6-3.6-6-8 IC 6-3.6-6-9	Expenditure: Public Safety Expenditure: Economic Development		0.2500% 0.2500%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities		0.2500% 0.2500% 0.0000%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief		0.2500% 0.2500% 0.0000% 0.8500%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief		0.2500% 0.2500% 0.0000% 0.8500% 0.1500%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief		0.2500% 0.2500% 0.0000% 0.8500% 0.1500%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$	0.2500% 0.2500% 0.0000% 0.8500% 0.1500%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose cess balance under IC 6-3.6-9-15***	\$	0.2500% 0.2500% 0.0000% 0.8500% 0.1500% 2.8640%
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): Estimated dis	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose cess balance under IC 6-3.6-9-15*** ce for December 31, 2019		0.2500% 0.2500% 0.8500% 0.1500% 2.8640% 2,804,952
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): <i>Estimated dis</i> <i>Adjusted Trust acco</i> (<i>Less</i>):15% of Certifi	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$ \$ \$	0.2500% 0.2500% 0.8500% 0.1500% 2.8640% 2,804,952 (50,959)
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): <i>Estimated dis</i> <i>Adjusted Trust acco</i> (<i>Less</i>):15% of Certifi	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$ \$	0.2500% 0.2500% 0.8500% 0.1500% 2.8640% 2,804,952 (50,959) 2,753,994
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): <i>Estimated dis</i> <i>Adjusted Trust acco</i> (<i>Less</i>):15% of Certifi Excess account bala	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$ \$ \$ \$	0.2500% 0.2500% 0.0000% 0.8500% 2.8640% 2,804,952 (50,959) 2,753,994 (3,466,511)
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): <i>Estimated dis</i> <i>Adjusted Trust acco</i> (<i>Less</i>):15% of Certifi Excess account bala * The processed col	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$ \$ \$ \$	0.2500% 0.2500% 0.8500% 0.1500% 2.8640% 2,804,952 (50,959) 2,753,994 (3,466,511)
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-2.7 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): <i>Estimated dis</i> <i>Adjusted Trust acco</i> (<i>Less</i>): <i>15% of Certifi</i> Excess account bala * The processed col collections informat	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$ \$ \$ wugust 2020 a	0.2500% 0.2500% 0.0000% 0.8500% 2.8640% 2.8640% 2,804,952 (50,959) 2,753,994 (3,466,511) - re based on latest
IC 6-3.6-6-8 IC 6-3.6-6-9 IC 6-3.6-6-9 IC 6-3.6-5 IC 6-3.6-7 Total tax rate Calculation of ex Trust account balan (<i>Less</i>): <i>Estimated dis</i> <i>Adjusted Trust acco</i> (<i>Less</i>): <i>15% of Certifi</i> Excess account bala * The processed col collections informat *Per Executive Order	Expenditure: Public Safety Expenditure: Economic Development Expenditure: LIT Correctional Facilities Property Tax Relief Special Purpose	\$ \$ \$ uugust 2020 a	0.2500% 0.2500% 0.0000% 0.8500% 2.8640% 2.8640% 2,804,952 (50,959) 2,753,994 (3,466,511) - re based on latest

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Jasper Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	2,2018 \$1,688,283 2.8640% \$589,484	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,553,821 2.8640% \$542,535
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	2019 \$20,962,662 2.8640% \$7,319,365	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$21,556,254 2.8640% \$7,526,625
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$22,650,945 \$7,908,850	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$23,110,075 \$8,069,160
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-917 Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	-\$1,048,446 \$0 \$0 \$0 -\$1,048,446	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Image: Clease in the image	\$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$21,602,499	Total CY 2021 Certified Distribution after Adjustments	\$23,110,075
	er Year Comparisons hange in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due t Percent change in certified distribution that is due t Percent change in certified distribution that is due t Total Percent Change in Certified Distribution	e to processed collections 2.1254%	

Jay Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	223,612
Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	9,060,031
Total FY 2020 Proce		\$	9,283,643
		Ŧ	-,,- :-
Adjustments allo	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments	2	\$	-
Total CV 2021 ca	rtified distributions after adjustments**	ć	9,283,643
		\$	9,283,643
	Breakdown of CY 2021 certified distribution after adjustments		
		A	E 204 020
	Expenditure: Certified Shares	\$	5,304,939
	Expenditure: Public Safety	\$	757,848
	Expenditure: Economic Development	\$	947,311
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	2,273,545
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	9,283,643
CY 2021 tax rate	c		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.6000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.4500%
Coloulation of a	ccess balance under IC 6-3.6-9-15***		
-	ce for December 31, 2019	ć	2,554,141
		\$	
. ,	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(394,932)
	unt balance for December 31,2019 ad Distribution for CV 2021	\$ \$	2,159,209 (1,392,546)
	ed Distribution for CY 2021	\$ 6	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	S January August 2020 are	766,662
•	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts	s January-August 2020 are	e based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agend		
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020 that is to be distributed to a county in calendar year 2021.	, when determining the a	mount of local
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjus	tments due to the nature	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Jay Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$265,211	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$223,612
Effective tax rate for tax year 2017	2.4500%	Effective tax rate for tax year 2018	2.4500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$108,249	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$91,270
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$9,145,593	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$9,060,031
Effective tax rate for tax year 2018	2.4500%	Effective tax rate for tax year 2019	2.4500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,732,895	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,697,972
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$9,410,804	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$9,283,643
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,841,144	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,789,242
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$9,410,804	Total CY 2021 Certified Distribution after Adjustments	\$9,283,643
	\$3,420,004		\$5,203,043
Year Over Year Comparisons			
Percent change in total certified dis	stributions from CY 2020 to CY 2021	-1.3512%	
Percent char	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent change in certified distribution that is du		processed collections -1.3512%	
Percent chan	nge in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percen	t Change in Certified Distribution	-1.3512%	

Jefferson Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	205,165
Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	2,565,354
Total FY 2020 Proce	essed Collections	\$	2,770,519
P			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	4,353,673
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	4,353,673
Total CY 2021 ce	ertified distributions after adjustments**	\$	7,124,192
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	¢	
		\$	-
	Expenditure: Public Safety	\$	2,770,519
	Expenditure: Economic Development	\$	2,770,519
	Expenditure: LIT Correctional Facilities	\$	1,583,154
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	7,124,192
CY 2021 tax rate	25		
IC 6-3.6-6-10	Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.3500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.3500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	Special ratiose		0.9000%
Calculation of ex	xcess balance under IC 6-3.6-9-15***		
Trust account balar	ice for December 31, 2019	\$	743,881
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	-
Adjusted Trust acco	unt balance for December 31,2019	\$	743,881
(Less):15% of Certifi	ied Distribution for CY 2021	\$	(1,068,629)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	-
* The processed co	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections and the second	ions amounts January-August 2020 are	e based on latest
collections information	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State I	Budget Agency to include all tax reven	ue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Aug	gust 31, 2020, when determining the a	mount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Jefferson Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$176,346 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$20
Effective tax rate for tax year 2017	0.3500% Effective tax rate for tax year 2018 0.
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$503,846 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$50
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$2,359,040 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$2,51
Effective tax rate for tax year 2018	0.3500% Effective tax rate for tax year 2019 0.
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$6,740,114 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$7,3:
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$2,535,386 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$2,7
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$7,243,960 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$7,9
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,984,178IC 6-3.6-9-8Adjustment for initial imposition, rate increase, or rate decrease\$4,31
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement
Total Adjustments	\$3,984,178 Total Adjustments \$4,39
Total CY 2020 Certified Distribution after Adjustments	\$6,519,564 Total CY 2021 Certified Distribution after Adjustments \$7,11
Year Over Year Com	<u>risons</u>
Percent change in total	tified distributions from CY 2020 to CY 2021 9.2743%
F	cent change in certified distribution that is due to a difference in the negative balance adjustment 0.0000%
F	cent change in certified distribution that is due to processed collections 3.6066%
F	cent change in certified distribution that is due to a rate change for CY 2021 distributions 5.6675%
	al Percent Change in Certified Distribution 9.2741%

Jennings Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collect	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	999,476
· · ·	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	16,109,660
Total FY 2020 Proce	ssed Collections	\$	17,109,136
Adjustments allo	wed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	(228,505)
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	(3,324,216)
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	(3,552,721)
Total CY 2021 ce	rtified distributions after adjustments**	\$	13,556,416
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	5,422,566
	Expenditure: Public Safety	\$	5,422,566
	Expenditure: Economic Development	\$	1,355,642
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	1,355,642
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	13,556,416
CY 2021 tax rate			
IC 6-3.6-6-10	z Expenditure: Certified Shares		1.0000%
	·		
IC 6-3.6-6-8 IC 6-3.6-6-9	Expenditure: Public Safety		1.0000%
IC 6-3.6-6-2.7	Expenditure: Economic Development		0.2500% 0.0000%
	Expenditure: LIT Correctional Facilities		
IC 6-3.6-5	Property Tax Relief		0.2500%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.5000%
	cess balance under IC 6-3.6-9-15***	*	
	te for December 31, 2019	\$	3,475,604
<u> </u>	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(146,976)
	Int balance for December 31,2019	\$	3,328,628
	ed Distribution for CY 2021 Ince to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	(2,033,462) 1,295,165
	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jai	Ŧ	
	ion from CY 2019. A minimal amount can come from any other year.	iuai y-August 2020 af	e based on ialest
		a include all tourses	
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to		•
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wil	ien determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Jennings Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$664,959	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$999,476
Effective tax rate for tax year 2017	2.5000%	Effective tax rate for tax year 2018	2.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$265,984	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$399,790
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$12,139,024	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$16,109,660
Effective tax rate for tax year 2018	2.5000%	Effective tax rate for tax year 2019	3.1500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$4,855,610	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$5,114,178
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$12,803,983	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$17,109,136
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$5,121,593	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$5,513,968
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	I
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$228,505
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$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 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$3,324,216
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	-\$3,552,721
Total CY 2020 Certified Distribution after Adjustments	\$12,803,982	Total CY 2021 Certified Distribution after Adjustments	\$13,556,416
	+==,===,===		+
Year Over Year Comparisons			
Percent change in total certified dis	tributions from CY 2020 to CY 2021.	5.8766%	
Percent char	nge in certified distribution that is due to	a difference in the negative balance adjustment -1.7846%	
Percent chan	nge in certified distribution that is due to	processed collections 33.6235%	
Percent char	nge in certified distribution that is due to	a rate change for CY 2021 distributions -25.9624%	
Total Percen	t Change in Certified Distribution	5.8765%	

Johnson Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	4,644,780
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	47,928,465
Total FY 2020 Proce	essed Collections	\$	52,573,245
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	7,775,880
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	7,775,880
Total CY 2021 ce	rtified distributions after adjustments**	\$	60,349,124
	Produktion of CV 2021 contified distribution often editorteroute		
	Breakdown of CY 2021 certified distribution after adjustments		50 200 007
	Expenditure: Certified Shares	\$	50,290,937
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	10,058,187
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	60,349,124
CY 2021 tax rate	ls		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.2000%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	20,545,536
	stributions in CY 2020 (Not included in Trust balance 2019)	Ś	(3,463,388)
· · ·	unt balance for December 31,2019	\$	17,082,148
	ied Distribution for CY 2021	Ś	(9,052,369)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	8,029,779
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed colle	Ŧ	
	tion from CY 2019. A minimal amount can come from any other year.	ccions amounts January-August 2020 are	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the Stat	te Budget Agency to include all tax royon	le reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending A		
	that is to be distributed to a county in calendar year 2021.	August 51, 2020, when determining the a	
income tax revenue			

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Johnson Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
ocessed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
nount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$4,610,693	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$4,644,780
Effective tax rate for tax year 2017	1.0000%	Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$4,610,693	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$4,644,780
nount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$42,721,292	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$47,928,465
Effective tax rate for tax year 2018	1.0000%	Effective tax rate for tax year 2019	1.0500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$42,721,292	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$45,646,157
6-3.6-9-4 Total FY 2020 Processed Collections	\$47,331,985	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$52,573,245
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$47,331,985	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$50,290,937
ijustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0
6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$9,466,397	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$7,775,880
6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
tal Adjustments	\$9,466,397	Total Adjustments	\$7,775,880
tal CY 2020 Certified Distribution after Adjustments	\$56,798,382	Total CY 2021 Certified Distribution after Adjustments	\$60,349,124
Year Over Year Compari	sons		
Percent change in total certif	ied distributions from CY 2020 to CY 2021	6.2515%	
Percer	nt change in certified distribution that is due to a d	fference in the negative balance adjustment 0.0000%	
Percer	nt change in certified distribution that is due to pro	cessed collections 9.2278%	
Percer	nt change in certified distribution that is due to a ra	te change for CY 2021 distributions -2.9763%	
Total	Percent Change in Certified Distribution	6.2515%	

Knox Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported of	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	466,979
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	8,169,624
Total FY 2020 Proce	ssed Collections	\$	8,636,603
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,727,321
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,727,321
Total CY 2021 ce	rtified distributions after adjustments**	\$	10,363,924
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	5,181,962
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	3,454,641
	Expenditure: LIT Correctional Facilities	\$	1,727,321
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	10,363,924
CY 2021 tax rate			
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.2000%
	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	2,144,743
· /	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(66,135)
	unt balance for December 31,2019	\$	2,078,608
	ed Distribution for CY 2021	\$	(1,554,589)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	524,019
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jar	nuary-August 2020 ar	e based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to		
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wh	nen determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Knox Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distr	ibutions	CY 2021	Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a		Processed Collections from July 1, 2019 to August	t 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and De	cember 31, 2018 \$445,241	Amounts reported on individual income tax returns proces	ssed between July 1,2019 and December 31,2019	\$466,979
Effective tax rate for tax year 2017	1.0000%	Effective tax rate for tax year 2018		1.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$445,241	Processed Collections at 0.1% from Jul	ly 1, 2019 to December 31,2019	\$466,979
Amount reported on individual income tax returns processed between January 1, 2019 an	d June 30, 2019 \$8,023,342	Amounts reported on individual income tax returns proces	ssed between January 1,2020 and August 31,2020	\$8,169,624
Effective tax rate for tax year 2018	1.0000%	Effective tax rate for tax year 2019		1.0000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$8,023,342	Processed Collections at 0.1% from Jac	inuary 1, 2019 to August 31,2020	\$8,169,624
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$8,468,583	IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$8,636,603
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$8,468,583	Processed Collections at 0.1% from Ju	Ily 1,2019 to August 31,2020	\$8,636,603
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative ba	alances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 Adjustment of clerical or mathematica	al errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,693,717	IC 6-3.6-9-8 Adjustment for initial imposition, rate	e increase, or rate decrease	\$1,727,321
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for pro	operty tax levy replacement	\$0
Total Adjustments	\$1,693,717	Total Adjustments		\$1,727,321
Total CY 2020 Certified Distribution after Adjustments	\$10,162,300	Total CY 2021 Certified Distribution after Adjustn	nents	\$10,363,924
	Year Over Year Comparisons			
	Percent change in total certified distributions from CY 2020 to CY 2021		1.9840%	
	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	1.6534%	
	Percent change in certified distribution that is due		0.3307%	
	Total Percent Change in Certified Distribution	-	1.9840%	

Kosciusko Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed College	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,917,610	
	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proce		\$	23,988,544	
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	Ś	-	
Total Adjustments	·····	\$	-	
Total CY 2021 ce	rtified distributions after adjustments**	\$	23,988,544	
10101 CT 2021 CC		Ŷ	23,388,344	
	Breakdown of CY 2021 certified distribution after adjustments			
	· · · · · · · · · · · · · · · · · · ·	¢.	16 701 001	
	Expenditure: Certified Shares	\$	16,791,981	
	Expenditure: Public Safety	\$	-	
	Expenditure: Economic Development	\$	7,196,563	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	-	
	Special Purpose	\$	-	
	Total CY 2021 certified distributions after adjustments**	\$	23,988,544	
CY 2021 tax rate	c			
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			0.3000%	
IC 6-3.6-6-2.7	Expenditure: Economic Development			
	Expenditure: LIT Correctional Facilities		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%	
	xcess balance under IC 6-3.6-9-15***	A	C 704 743	
	ce for December 31, 2019	\$	6,724,510	
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,667,691)	
	unt balance for December 31,2019	\$	5,056,819	
	ed Distribution for CY 2021	\$	(3,598,282)	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,458,537	
•	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Ja	nuary-August 2020 ar	e based on latest	
collections informat	ion from CY 2019. A minimal amount can come from any other year.			
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	to include all tax rever	nue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, we that is to be distributed to a county in calendar year 2021.	hen determining the a	amount of local	
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustm	ents due to the nature	e of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Kosciusko Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$1,465,656 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$1,5
Effective tax rate for tax year 2017	1.0000% Effective tax rate for tax year 2018 1
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,465,656 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$1,5
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$20,935,978 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$22,0
Effective tax rate for tax year 2018	1.0000% Effective tax rate for tax year 2019 1
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$20,935,978 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$22,0
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$22,401,634 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$23,5
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$22,401,634 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$23,5
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0 IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement
Total Adjustments	\$0 Total Adjustments
Total CY 2020 Certified Distribution after Adjustments	\$22,401,634 Total CY 2021 Certified Distribution after Adjustments \$23,6
	ykkywsyddy Tourier Edda Certined Didingeren nier Aufgatinenia ykay
Year Over Year Comparisons	
Percent change in total certified distributions fro	ns from CY 2020 to CY 2021 7.0839%
Percent change in certifie	tified distribution that is due to a difference in the negative balance adjustment 0.0000%
	rtified distribution that is due to processed collections 7.0839%
	trified distribution that is due to a rate change for CY 2021 distributions 0.0000%
Total Percent Change in C	
iotan elcent change in c	

LaGrange Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	892,314
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	15,045,056
Total FY 2020 Proce	essed Collections	\$	15,937,370
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CV 2021 co	ertified distributions after adjustments**	\$	15,937,370
		Ş	15,957,570
	Breakdown of CY 2021 certified distribution after adjustments		
		¢	0.050.043
	Expenditure: Certified Shares	\$	9,659,012
	Expenditure: Public Safety	\$	2,414,753
	Expenditure: Economic Development	\$	2,414,753
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	1,448,852
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	Ş	15,937,370
CY 2021 tax rate	25		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.1500%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	Special Ful pose		1.6500%
Total tax fate			1.05007.0
Calculation of ex	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	5,428,938
	istributions in CY 2020 (Not included in Trust balance 2019)	\$	(2,629,490)
. ,	unt balance for December 31,2019	\$	2,799,448
,	ied Distribution for CY 2021	\$	(2,390,606)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	408,842
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amount	s January-August 2020 ar	
	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agen	cy to include all tax rever	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020		•
	e that is to be distributed to a county in calendar year 2021.	,	
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjust	stments due to the nature	e of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

LaGrange Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distrib	utions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Dece Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	mber 31, 2018 \$766,317 1.4625% \$523,977	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$892,314 1.6500% \$540,796
Amount reported on individual income tax returns processed between January 1, 2019 and J Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	une 30, 2019 \$15,055,162 1.6500% \$9,124,341	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$15,045,056 1.6500% \$9,118,216
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$15,821,479 \$9,648,318	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$15,937,370 \$9,659,012
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment of clerical or mathematical errors in any prior year IC 6-3.5-9-7 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	50 50 \$98,246 	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of circial or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustment Total Adjustment	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$15,919,726	Total CY 2021 Certified Distribution after Adjustments	\$15,937,370
=	ear Over Year Comparisons ercent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in Certified Distribution		

Lake Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	19,822,025
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	180,640,161
Total FY 2020 Proce	seed Collections	\$	200,462,186
<u> </u>			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	200,462,185
	Development for poor contribution that the transformed to the state		
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	-
	Expenditure: Public Safety	\$	33,410,364
	Expenditure: Economic Development	\$	33,410,364
	Expenditure: LIT Correctional Facilities	Ş	-
	Property Tax Relief	Ş	133,641,457
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	Ş	200,462,185
CY 2021 tax rate	S		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		1.0000%
IC 6-3.6-7 Total tax rate	Special Purpose		0.0000% 1.5000%
Total tax fate			1.500078
Calculation of ex	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	72,722,556
	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(24,396,380)
. ,	unt balance for December 31,2019	\$	48,326,176
	ed Distribution for CY 2021	\$	(30,069,328)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	18,256,849
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amoun	ts January-August 2020 ar	
collections informat	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Ager	ncv to include all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 202		
	that is to be distributed to a county in calendar year 2021.	o,en determining the t	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Lake Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$17,671,715	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$19,822,025
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$11,781,143	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$13,214,683
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$170,238,787	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$180,640,161
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$113,492,525	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$120,426,774
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$187,910,502	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$200,462,186
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$125,273,668	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$133,641,457
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$187,910,502	Total CY 2021 Certified Distribution after Adjustments	\$200,462,185
	1 . 7		
Year Over Year Comparisons			
Percent change in total certified distributio	ns from CY 2020 to CY 2021	6.6796%	
Percent change in ce	ertified distribution that is due to a	a difference in the negative balance adjustment 0.0000%	
	ertified distribution that is due to p		
		a rate change for CY 2021 distributions 0.0000%	
· · · · · · · · · · · · · · · · · · ·	e in Certified Distribution	6.6796%	
		0.075078	

LaPorte Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	2,212,404
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	22,992,733
Total FY 2020 Proc	essed Collections	\$	25,205,137
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	25,205,137
			ı
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	13,265,862
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	11,939,275
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	25,205,137
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			0.9500%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	7,511,427
	stributions in CY 2020 (Not included in Trust balance 2019)	Ś	(1,746,444)
· · · · ·	unt balance for December 31,2019	\$	5,764,983
	ied Distribution for CY 2021	ŝ	(3,780,771)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	Ś	1,984,213
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amoun	its January-August 2020 are	
	tion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Age	ncy to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 202	-	
	that is to be distributed to a county in calendar year 2021.	,	
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adju	ustments due to the nature	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

LaPorte Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017	\$2,169,040 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$2,212,40 0.9500% Effective tax rate for tax year 2018 0.95000
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$2,283,200 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$2,328,84
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$22,051,470 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$22,992,73 0.9500% Effective tax rate for tax year 2019 0.9500° \$23,212,074 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$22,902,73
	\$24,220,510 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$25,205,13 \$25,495,274 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$26,531,72
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 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 6-3.6-9-17(f) Adjustment for increase in rate for property tax levy replacement \$ \$0 Total Adjustments \$
	SU TOTAL ADJUSTMENTS S
Total CY 2020 Certified Distribution after Adjustments	\$24,220,510 Total CY 2021 Certified Distribution after Adjustments \$25,205,13
Percent change in certified distribution	ution that is due to a difference in the negative balance adjustment 0.0000% ution that is due to processed collections 4.0653% ution that is due to a rate change for CY 2021 distributions 0.0000%

Lawrence Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,172,051
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	17,007,642
Total FY 2020 Proc		\$	18,179,693
		Ŧ	
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments	· · · · · · · · · · · · · · · · · · ·	\$	-
Total CV 2021 or	ertified distributions after adjustments**	<u> </u>	40.470.000
10tal Cf 2021 Ce		\$	18,179,693
	Dussiderum of CV 2021 contified distribution often adjustments		
	Breakdown of CY 2021 certified distribution after adjustments	-	
	Expenditure: Certified Shares	\$	10,388,396
	Expenditure: Public Safety	\$	2,597,099
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	5,194,198
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	18,179,693
CY 2021 tax rate	29		
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 6-3.6-6-2.7			0.0000%
	Expenditure: LIT Correctional Facilities		
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 e	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	6,437,133
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,462,716)
. ,	ount balance for December 31,2019	\$	4,974,417
	ied Distribution for CY 2021	š	(2,726,954)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	2,247,463
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collection	ons amounts January-August 2020 are l	
	tion from CY 2019. A minimal amount can come from any other year.	sits amounts fundary August 2020 are t	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State B	sudget Agency to include all tax revenue	e reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Aug		
	e that is to be distributed to a county in calendar year 2021.	use 51, 2020, which determining the diff	
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and	d total adjustments due to the nature c	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Lawrence Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$1,174,680	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,172,051
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$671,246	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$669,743
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$15,337,360	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$17,007,642
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$8,764,206	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$9,718,652
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$16,512,040	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$18,179,693
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$9,435,451	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$10,388,396
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$16,512,040	Total CY 2021 Certified Distribution after Adjustments	\$18,179,693
Total CF 2020 Certified Distribution after Adjustments	\$10,512,040	Total CF 2021 Certified Distribution after Adjustments	\$18,173,693
Year Over Year Comparisons			
Percent change in total certified dis	istributions from CY 2020 to CY 2021	10.0996%	
Percent cha	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	nge in certified distribution that is due to	processed collections 10.0996%	
Percent cha	nge in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percer	nt Change in Certified Distribution	10.0996%	

Madison Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	5,941,858
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	43,215,284
Total FY 2020 Proc	essed Collections	\$	49,157,142
			-, -,
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Tatal CV 2021 a	unifical distuit unique after a discourse **	4	10 157 1 10
<u>10tal CY 2021 ce</u>	ertified distributions after adjustments**	\$	49,157,142
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	28,089,795
	Expenditure: Public Safety	\$	7,022,449
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	14,044,898
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	49,157,142
CY 2021 tax rate	25		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7 Total tax rate	Special Purpose		0.0000% 1.7500%
			1.750070
Calculation of e	xcess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	12,719,040
	stributions in CY 2020 (Not included in Trust balance 2019)	Ś	(1,855,030)
	ount balance for December 31,2019	Ś	10,864,010
	ied Distribution for CY 2021	\$	(7,373,571)
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	3,490,439
* The processed co	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections	ons amounts January-August 2020 are	based on latest
	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State B	Budget Agency to include all tax revenu	e reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Aug		
	e that is to be distributed to a county in calendar year 2021.		
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections an	d total adjustments due to the nature (of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Madison Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributio	ons	<u>CY 2021 Ce</u>	rtified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31	, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December	er 31, 2018 \$3,431,815	Amounts reported on individual income tax returns processed	between July 1,2019 and December 31,2019	\$5,941,858
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018		1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,961,037	Processed Collections at 0.1% from July 1,	2019 to December 31,2019	\$3,395,347
Amount reported on individual income tax returns processed between January 1, 2019 and June	30, 2019 \$41,191,067	Amounts reported on individual income tax returns processed	between January 1,2020 and August 31,2020	\$43,215,284
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019		1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$23,537,752	Processed Collections at 0.1% from Januar	γ 1, 2019 to August 31,2020	\$24,694,448
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$44,622,881	IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$49,157,142
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$25,498,789	Processed Collections at 0.1% from July 1,	2019 to August 31,2020	\$28,089,795
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balance	ces	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 Adjustment of clerical or mathematical error	rors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	IC 6-3.6-9-8 Adjustment for initial imposition, rate incr	ease, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for proper	ty tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments		\$0
Total CY 2020 Certified Distribution after Adjustments	\$44,622,881	Total CY 2021 Certified Distribution after Adjustment	ts	\$49,157,142
<u> </u>	***,****		<u></u>	+,
Year	Over Year Comparisons			
Perce	nt change in total certified distributions from CY 2020 to CY 2021		10.1613%	
	Percent change in certified distribution that is due t	o a difference in the negative balance adjustment	0.0000%	
	Percent change in certified distribution that is due t	o processed collections	10.1613%	
	Percent change in certified distribution that is due t	o a rate change for CY 2021 distributions	0.0000%	
	Total Percent Change in Certified Distribution		10.1613%	

Marion Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

	<u>er zezi certinea bistibationi</u>		
Processed Col	lections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reporte	d on individual income tax returns processed between July 1,2019 and December 31,2019	\$	63,875,019
Amounts reporte	d on individual income tax returns processed between January 1,2020 and August 31,2020	\$	449,648,238
Amounts reporte	d on individual income tax returns for a team member under IC 6-3-2-2.7	\$	144,014
Amounts reporte	d on individual income tax returns for a race team member under IC 6-3-2-3.2	\$	10,563
Total FY 2020 Pro	ocessed Collections	\$	513,677,835
-			
Adjustments a	illowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustmen	ts	\$	-
Total CY 2021	certified distributions after adjustments**	\$	513,677,835
<u></u>			
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	312,936,606
	Expenditure: Public Safety	Ś	127,147,979
	Expenditure: Economic Development	Ś	-
	Expenditure: LIT Correctional Facilities	Ś	-
	Property Tax Relief	Ś	10,019,261
	Special Purpose	\$	63,573,989
	Total CY 2021 certified distributions after adjustments**	Ś	513,677,835
			, ,
CY 2021 tax ra	tes		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.2306%
IC 6-3.6-6-8	Expenditure: Public Safety		0.5000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0394%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate	special apose		2.0200%
Total tax fate			2.020078
Calculation of	excess balance under IC 6-3.6-9-15***]
	lance for December 31, 2019	\$	158,034,935
	distributions in CY 2020 (Not included in Trust balance 2019)	ŝ	(41,266,465)
	count balance for December 31,2019	\$	116,768,470
	tified Distribution for CY 2021	Ś	(77,051,675)
Lecos, 10 0 0 00		Ŷ.	(1,001,010)

Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***

* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year.

\$

39,716,794

*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2021.

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed.

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 11/20/2020.

Marion Explanation of change from CY2020 to CY2021 LIT Certified Distributions

	CY 2020 Certified Distributions			
Processed Coll	ections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Coll	ections from July
Amount reported	on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$58,238,082	Amounts reporter	d on individual inco
	Effective tax rate for tax year 2017	1.8325%	Amounts reporte	d on individual inco
	Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$31,780,673	Amounts reported	d on individual inco
				Effective tax rat
Amount reported	on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$417,124,035		Processed Collect
	Effective tax rate for tax year 2018	2.0200%		
	Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$206,497,047	Amounts reported	d on individual inco
			Amounts reported	d on individual inco
IC 6-3.6-9-4 Total	FY 2020 Processed Collections	\$475,362,117	Amounts reported	d on individual inco
	Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$238,277,720		Effective tax rat
				Processed Collect
Adjustments a	llowed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for negative balances	\$0	IC 6-3.6-9-4 Total	FY 2021 Processed
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$0		Processed Coller
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$5,958,876	-	
IC 6-3.5-6-17(f)	Adjustment for increase in rate for property tax levy replacement	\$0	Adjustments a	llowed under IC
Total Adjustment	S	\$5,958,876	IC 6-3.6-9-6	Statutory adjust
			IC 6-3.6-9-7	Adjustment of o
Total CY 2020	Certified Distribution after Adiustments	\$481,320,994	IC 6-3.6-9-8	Adjustment for
		+	IC 6-3.5-6-17(f)	Adjustment for
				,

CY 2021 Certified Distributions uly 1, 2019 to August 31, 2020 under 6-3.6-9-4* come tax returns processed between July 1,2019 and December 31,2019 \$63,875,019 come tax returns for a team member under IC 6-3-2-2.7 \$71,189 come tax returns for a race team member under IC 6-3-2-3.2 Ś0 ate for tax year 2018 2.0200% lections at 0.1% from July 1, 2019 to December 31,2019 \$31,656,539 come tax returns processed between January 1,2020 and August 31,2020 \$449,648,238 come tax returns for a team member under IC 6-3-2-2.7 \$72,825 \$10,563 come tax returns for a race team member under IC 6-3-2-3.2 ate for tax year 2019 2.0200% lections at 0.1% from January 1, 2019 to August 31,2020 \$222,639,419 ed Collections \$513,677,835 lections at 0.1% from July 1,2019 to August 31,2020 \$254,295,958 C 6-3.6-9 ustments for negative balances \$0 \$0 \$0 \$0 clerical or mathematical errors in any prior year or initial imposition, rate increase, or rate decrease or increase in rate for property tax levy replacement Total Adjustments \$0 Total CY 2021 Certified Distribution after Adjustments \$513,677,835

Year Over Year	<u>Comparisons</u>	
Percent change in	total certified distributions from CY 2020 to CY 2021	6.7225%
	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	7.9605%
	Percent change in certified distribution that is due to a rate change for CY 2021 distributions	-1.23809
	Total Percent Change in Certified Distribution	6.7225%

Marshall Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	in individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,655,560
	in individual income tax returns processed between January 1,2020 and August 31,2020	Ş	15,083,826
Total FY 2020 Proce		\$	16,739,386
1000111202011000		Ŷ	10,735,300
Adjustments all	wed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments	· · · · · · · · · · · · · · · · · · ·	\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	16,739,386
	Development of ov poor an effect distribution of an effective termination		
	Breakdown of CY 2021 certified distribution after adjustments		10 500 500
	Expenditure: Certified Shares	\$	13,391,509
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	3,347,877
	Total CY 2021 certified distributions after adjustments**	\$	16,739,386
CY 2021 tax rate	S		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7 Total tax rate	Special Purpose		0.2500% 1.2500%
lotal tax rate			1.2500%
Calculation of ex	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	6,331,878
	tributions in CY 2020 (Not included in Trust balance 2019)	ŝ	(1,649,570)
<u> </u>	In balance for December 31,2019	\$	4,682,308
	ed Distribution for CY 2021	ŝ	(2,510,908)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	Ś	2,171,400
	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Janua	rv-August 2020 ar	, ,
	ion from CY 2019. A minimal amount can come from any other year.	i y 7.0503t 2020 di	e sasca on latest
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to in	clude all tax roug	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when		
	that is to be distributed to a county in calendar year 2021.	determining the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Marshall Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$823,169	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,655,560
Effective tax rate for tax year 2017	1.2500%	Effective tax rate for tax year 2018	1.2500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$658,536	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,324,448
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$12,421,464	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$15,083,826
Effective tax rate for tax year 2018	1.2500%	Effective tax rate for tax year 2019	1.2500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$9,937,171	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$12,067,061
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$13,244,634	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$16,739,386
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$10,595,707	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$13,391,509
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$13,244,634	Total CY 2021 Certified Distribution after Adjustments	\$16,739,386
Total CF 2020 Certified Distribution after Adjustments	\$13,244,634	Total CY 2021 Certified Distribution after Adjustments	\$16,739,386
Year Over Year Comparisons			
Percent change in total certified dis	stributions from CY 2020 to CY 2021	26.3862%	
Percent cha	nge in certified distribution that is due to	b a difference in the negative balance adjustment 0.0000%	
Percent chai	nge in certified distribution that is due to	p processed collections 26.3862%	
Percent char	nge in certified distribution that is due to	o a rate change for CY 2021 distributions 0.0000%	
Total Percen	nt Change in Certified Distribution	26.3862%	

Martin Certified Distributions Calculation Breakdown

	LIT Certified Distributions								
			For INDIRECT function refer to B	34		Pull from latest CD file			
	CY 2021 Certified Distributions			Checi	king	CD CY2019 Calc.			
Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		Check		- Total PC	#VALUE!	#VALUE!		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$ 169,898	#VALUE!		PC-July 2 Dec	#VALUE!	#VALUE!		
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$ 3,856,132	#VALUE!		PC-Jan 2 June	#VALUE!	#VALUE!		
Total FY 2020 Proce	ssed Collections	\$ 4,026,030	#VALUE!	AD	1:				
				Negative Bal.		#VALUE!	#VALUE!		
	owed under IC 6-3.6-9			Math. Error		NA			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$ (189,461)	#VALUE!	Rate Change		1725441			
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$ -		Homestead Credit		NA			
IC 6-3.6-9-8 IC 6-3.5-6-17(f)	Adjustment for initial imposition, rate increase, or rate decrease Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ 1,725,441		CD Brea	Total CD post adj.	Amounts	Rates	Check CD Amount	Charle Bases
Total Adjustments	Adjustment for increase in rate locally provided nomesteau credits pursuant to IC 6-3.5-7-20	\$ 1.535.980	\$ 5.562.010		ure: Certified Shares	#VALUE!	#VALUE!	#VALUE!	#VALUE!
rotal Aujustments		\$ 1,555,560	3 3,302,010	Expenditure: Public Safe		#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total CV 2021 cd	rtified distributions after adjustments**	\$ 5.562.010	\$ 5.562.010	Expenditure: Public Safe		#VALUE!	#VALUE!	#VALUE!	#VALUE!
10101 01 2021 00		\$ 5,562,010	3 3,502,010		erty Tax Relief	#VALUE!	#VALUE!	#VALUE!	#VALUE!
	Breakdown of CY 2021 certified distribution after adjustments		7		erty Tax Relief	#VALUE!	#VALUE!	#VALUE!	#VALUE!
		4 770.047	10 (4) 1171			#VALUE!	#VALUE!	#VALUE!	
	Expenditure: Certified Shares Expenditure: Public Safety	\$ 1,779,843 \$ 556,201	#VALUE! #VALUE!	LI Corr	ectional Facilities CY 2017 balance	#VALUE! 61.469.53	#VALUE!	#VALUE!	#VALUE!
	Expenditure: Public Safety Expenditure: Economic Development	\$ 2,669,765	#VALUE!		Supplemental Distribution	61,409.53			
	Expenditure: LT Correctional Facilities	\$ 2,005,705	#VALUE!		Supplemental Distribution	0			
	Property Tax Relief	\$ 556,201	#VALUE!						
	Special Purpose	\$ -	#VALUE!						
	Total CY 2021 certified distributions after adjustments**	\$ 5,562,010							
			-						
CY 2021 tax rate	<u>s</u>								
IC 6-3.6-6-10	Expenditure: Certified Shares	0.8000%	#VALUE!						
IC 6-3.6-6-8	Expenditure: Public Safety	0.2500%	#VALUE!						
IC 6-3.6-6-9	Expenditure: Economic Development	1.2000%							
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.0000%	#VALUE!						
IC 6-3.6-5	Property Tax Relief	0.2500%							
IC 6-3.6-7	Special Purpose	0.0000%	#VALUE!						
Total tax rate		2.5000%							
Coloulation of a	xcess balance under IC 6-3.6-9-15***		7						
	ce for December 31, 2019	A	Delete this factor is a second second						
	tributions in CY 2020 (Not included in Trust balance 2019)	\$ 61,470 \$ (7.887)	Delete this for the November report.						
	unbidden of December 31.2019	\$ 53,583	-						
	ed Distribution for CY 2021	\$ (834,302)							
	ance to be distributed on May 1st. pursuant to IC 6-3.6-9-15***	\$ -	\$0						
* The processed coll	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August	2020 are based on latest							
collections informat	ion from CY 2019. A minimal amount can come from any other year.								
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all								
	ended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining	the amount of local income							
tax revenue that is t	o be distributed to a county in calendar year 2021.								
	he total adjusted Cartifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to t								

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. 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 11/20/2020.

Martin Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$162,418	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$169,898
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$108,279	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$97,085
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$3,545,255	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$3,856,132
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$2,025,860	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$2,203,504
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$3,707,673	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$4,026,030
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$2,134,138	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$2,300,588
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$115,137	IC 6-3.6-9-6 Statutory adjustments for negative balances	-\$189,461
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$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	\$27,070	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$1,725,441
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$88,067	Total Adjustments	\$1,535,980
	40.000	Table OV 2024 Country of Distributions of the Adjustments	
Total CY 2020 Certified Distribution after Adjustments	\$3,619,607	Total CY 2021 Certified Distribution after Adjustments	\$5,562,010
Year Over Year Comparisons			
	stributions from CY 2020 to CY 2021	53.6634%	
Percent char	nge in certified distribution that is due to	a difference in the negative balance adjustment -2.0534%	
Percent char	nge in certified distribution that is due to	processed collections 8.7953%	
Percent char	nge in certified distribution that is due to	a rate change for CY 2021 distributions 46.9214%	
Total Percen	nt Change in Certified Distribution	53.6634%	

Miami Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,052,425
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	15,410,907
Total FY 2020 Proc	essed Collections	\$	16,463,332
			· · ·
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
<u>Total CY 2021 ce</u>	rtified distributions after adjustments**	\$	16,463,333
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	3,756,751
	Expenditure: Public Safety	\$	1,620,407
	Expenditure: Economic Development	\$	2,592,651
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	6,873,117
	Special Purpose	\$	1,620,407
	Total CY 2021 certified distributions after adjustments**	\$	16,463,333
CY 2021 tax rate			
	_		0.570.00/
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		1.0604%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate			2.5400%
	xcess balance under IC 6-3.6-9-15***	4	
	ice for December 31, 2019	\$	4,101,260
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(683,384)
	unt balance for December 31,2019	\$	3,417,876
	ied Distribution for CY 2021	\$	(2,469,500)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	948,376
•	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amour tion from CY 2019. A minimal amount can come from any other year.	nts January-August 2020 ar	e based on latest
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Age	ency to include all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 20		
	that is to be distributed to a county in calendar year 2021.	.,	
		iustmonts due to the native	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Miami Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$831,147	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,052,425
Effective tax rate for tax year 2017	2.5400%	Effective tax rate for tax year 2018	2.5400%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$327,223	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$414,341
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$14,854,602	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$15,410,907
Effective tax rate for tax year 2018	2.5400%	Effective tax rate for tax year 2019	2.5400%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$5,848,269	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$6,067,286
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$15,685,749	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$16,463,332
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$6,175,492	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$6,481,627
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	n
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	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 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments		Total CY 2021 Certified Distribution after Adjustments	*** ***
Total CY 2020 Certified Distribution after Adjustments	\$15,685,749	Total CT 2021 Certified Distribution after Adjustments	\$16,463,333
Year Over Year Comparisons			
Percent change in total certified dis	stributions from CY 2020 to CY 2021	4.9573%	
Percent cha	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	nge in certified distribution that is due to	processed collections 4.9573%	
Percent cha	nge in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percen	nt Change in Certified Distribution	4.9573%	

Monroe Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	7,767,229
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	43,123,230
Total FY 2020 Proc	essed Collections	\$	50,890,459
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
T			
Total CY 2021 ce	ertified distributions after adjustments**	\$	50,890,459
	Produktion of CV 2021 contified distribution often editotecosts		
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	35,876,828
	Expenditure: Public Safety	\$	9,459,193
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	1,959,945
	Special Purpose	\$	3,594,493
	Total CY 2021 certified distributions after adjustments**	\$	50,890,459
CY 2021 tax rate	20		
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			0.0000%
IC 6-3.6-6-2.7	Expenditure: Economic Development Expenditure: LIT Correctional Facilities		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 a	xcess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	16,698,660
	stributions in CY 2020 (Not included in Trust balance 2019)	\$ \$	(5,311,288)
· /	unt balance for December 31,2019	\$	11,387,372
	ied Distribution for CY 2021	\$	(7,633,569)
		\$	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	Ŧ	3,753,803
-	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amount from CY 2010. A minimal amount can some from any other year	its January-August 2020 are	e based on latest
	tion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Age		•
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 202	20, when determining the a	mount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adju	ustments due to the nature	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Monroe Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$5,776,198 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$7,767,229
Effective tax rate for tax year 2017	1.3450% Effective tax rate for tax year 2018	1.3450%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$4,294,571 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$5,774,891
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$40,785,977 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$43,123,230
Effective tax rate for tax year 2018	1.3450% Effective tax rate for tax year 2019	1.3450%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$30,324,146 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$32,061,881
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$46,562,175 IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$50,890,459
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$34,618,717 Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$37,836,773
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0 Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$46,562,175 Total CY 2021 Certified Distribution after Adjustments	\$50,890,459
Year Over Year Comparisons		
Percent change in total certified distribution	ons from CY 2020 to CY 2021 9.2957%	
Percent change in cer	rertified distribution that is due to a difference in the negative balance adjustment 0.0000%	
Percent change in cer	ertified distribution that is due to processed collections 9.2957%	
	vertified distribution that is due to a rate change for CY 2021 distributions 0.0000%	
Total Percent Change	ge in Certified Distribution 9.2957%	

Montgomery Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Durana da Call			
	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4* on individual income tax returns processed between July 1,2019 and December 31,2019		
	\$	899,974	
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	18,620,307
Total FY 2020 Proc	essed Collections	\$	19,520,281
	<u>owed under IC 6-3.6-9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 c	ertified distributions after adjustments**	\$	19,520,281
			, ,
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	8,487,079
	Expenditure: Public Safety	\$	5,092,247
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	
	Property Tax Relief	\$	5,940,955
		\$	3,340,333
	Special Purpose Total CY 2021 certified distributions after adjustments**	\$	- 19,520,281
	Total Cr 2021 tertilled distributions after adjustments	Ş	19,520,281
CY 2021 tax rate	25		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.6000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
			0.7000%
IC 6-3.6-5	Property Tax Relief		
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.3000%
Colouistics of a			
	xcess balance under IC 6-3.6-9-15*** nce for December 31, 2019	ć	F 300 0F3
		\$	5,200,053
· /	istributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,069,697)
	bunt balance for December 31,2019	\$	4,130,356
	ied Distribution for CY 2021	\$	(2,928,042)
	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,202,314
-	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collection tion from CY 2019. A minimal amount can come from any other year.	is amounts January-August 2020 ar	e based on latest
an annual return o	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Buc amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Augus a that is to be distributed to a county in calendar year 2021.		-
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and t	total adjustments due to the nature	e of the
*** As stated in IC	6-3.6-9-15(d), the budget agency shall update the information describedin this report, before February 15th, to include	the excess account balances to be	distributed.
This report has bee	n prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.		

Montgomery Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribu	tions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Decen Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	hber 31, 2018 \$772,609 2.1000% \$367,909	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$899,974 2.3000% \$391,293
Amount reported on individual income tax returns processed between January 1, 2019 and Ju Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	ne 30, 2019 \$17,937,127 2.3000% \$7,798,751	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$18,620,307 2.3000% \$8,095,786
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$18,709,736 \$8,166,660	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$19,520,281 \$8,487,079
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-12(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$73,582 \$0 \$73,582	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$18,783,318	Total CY 2021 Certified Distribution after Adjustments	\$19,520,281
	ar Over Year Comparisons recent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified Distribution Total Percent Change in Certified Distribution	to processed collections 4.3152%	

Morgan Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	3,014,185
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	46,853,959
Total FY 2020 Proc	essed Collections	\$	49,868,144
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	49,868,143
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	23,247,355
	Expenditure: Public Safety	\$	4,583,469
	Expenditure: Economic Development	\$	3,666,775
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	18,370,544
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	49,868,143
CY 2021 tax rate	s		
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 6-3.6-6-2.7			0.2000%
	Expenditure: LIT Correctional Facilities		
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 o	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	¢	15 001 051
		\$ \$	15,981,651
. ,	stributions in CY 2020 (Not included in Trust balance 2019)		(4,574,435)
	unt balance for December 31,2019	\$	11,407,216
	ed Distribution for CY 2021	\$	(7,480,221)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	3,926,994
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections ion from CY 2019. A minimal amount can come from any other year.	amounts January-August 2020 ar	re based on latest
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budg	get Agency to include all tax rever	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August		
	that is to be distributed to a county in calendar year 2021.		
	the total adjusted Cortifed Distributions value will not always evactly match with the sum of processed collections and to	tal adjustments due to the patur	o of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Morgan Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribut	ions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Decem	ber 31, 2018 \$2,630,914	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$3,014,185
Effective tax rate for tax year 2017	2.7200%	Effective tax rate for tax year 2018	2.7200%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$967,248	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,108,156
Amount reported on individual income tax returns processed between January 1, 2019 and Jun	e 30, 2019 \$44,463,182	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$46,853,959
Effective tax rate for tax year 2018	2.7200%	Effective tax rate for tax year 2019	2.7200%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$16,346,758	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$17,225,720
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$47,094,096	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$49,868,144
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$17,314,006	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$18,333,876
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$47,094,095	Total CY 2021 Certified Distribution after Adjustments	\$49,868,143
			\$45,000,245
Ye	ar Over Year Comparisons		
Per	cent change in total certified distributions from CY 2020 to CY 2021	5.8904%	
	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 5.8904%	
	Percent change in certified distribution that is due	to a rate change for CY 2021 distributions 0.0000%	
	Total Percent Change in Certified Distribution	5.8904%	

Newton Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	162,925
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	3,260,990
Total FY 2020 Proce	essed Collections	\$	3,423,915
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	3,423,915
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	3,423,915
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	3,423,915
CY 2021 tax rate			
	—		4 00000
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		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%
	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	980,010
· /	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(79,033)
-	unt balance for December 31,2019	\$	900,977
	ied Distribution for CY 2021	\$	(513,587)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	387,389
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collection	is amounts January-August 2020 are	e based on latest
	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Bud	dget Agency to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Augus	st 31, 2020, when determining the a	mount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Newton Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribution	uns	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Decembe Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	r 31, 2018 \$170,572 1.0000% \$170,572	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$162,925 1.0000% \$162,925
Amount reported on individual income tax returns processed between January 1, 2019 and June Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	30, 2019 \$3,116,188 1.000% \$3,116,188	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,260,990 1.0000% \$3,260,990
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,286,760 \$3,286,760	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,423,915 \$3,423,915
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 <u>\$0</u> \$0	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$3,286,760	Total CY 2021 Certified Distribution after Adjustments	\$3,423,915
	Over Year Comparisons nt change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due t Percent change in certified distribution that is due t Percent change in certified distribution that is due t Total Percent Change in Certified Distribution	to processed collections 4.1729%	

Noble Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,214,331
Amounts reported	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	17,493,417
Total FY 2020 Proce	ssed Collections	\$	18,707,748
P			
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	18,707,747
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	10,690,142
	Expenditure: Public Safety	\$	2,672,535
	Expenditure: Economic Development	\$	2,672,535
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	2,672,535
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	Ş	18,707,747
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5			0.2500%
	Property Tax Relief		
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.7500%
Calculation of ex	cess balance under IC 6-3.6-9-15***		
	ce for December 31. 2019	\$	5,939,130
	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(2,022,199)
. ,	unt balance for December 31,2019	\$	3,916,931
	ed Distribution for CY 2021	\$	(2,806,162)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,110,769
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amount ion from CY 2019. A minimal amount can come from any other year.	s January-August 2020 are	e based on latest
		ov to include all tax rever	in reported or
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agen		
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020 that is to be distributed to a county in calendar year 2021.	, when determining the a	
	that is to be distributed to a county in calendar year 2021.		C . I

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Noble Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$1,004,864	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,214,331
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$574,208	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$693,903
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$17,040,873	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$17,493,417
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$9,737,642	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$9,996,238
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$18,045,737	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$18,707,748
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$10,311,850	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$10,690,142
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	j
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	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 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$18,045,736	Total CY 2021 Certified Distribution after Adjustments	\$18,707,747
Total Cr 2020 Certified Distribution after Aujustinents	\$10,045,750		\$16,707,747
Year Over Year Compariso	ons		
Percent change in total certifie	d distributions from CY 2020 to CY 2021	3.6685%	
Percent	change in certified distribution that is due to a dif	fference in the negative balance adjustment 0.0000%	
Percent	change in certified distribution that is due to proc	cessed collections 3.6685%	
Percent	change in certified distribution that is due to a rate	te change for CY 2021 distributions 0.0000%	
Total Pe	ercent Change in Certified Distribution	3.6685%	

Ohio Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Amounts reported on individual income tax returns processed between July 1,2020 and August 31,2020 Total PY 2020 Processed Collections Adjustments of an individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment of an individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment of an individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment of an individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment of an editable detrict of an athematical errors in any prior year IC 6 3-6 6-7 Adjustment of relication or antematical errors in any prior year IC 6 3-6 6-7 Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3-5-7-26 Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3-5-7-26 Total CY 2021 certified distributions after adjustments** Total CY 2021 certified distributions after adjustments** S 2,120,655 Expenditure: Location of CY 2021 certified distribution after adjustments Expenditure: Location of CY 2021 certified distribution after adjustments Expenditure: Location of S	Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment selections \$ 1,882,008 Adjustment selections \$ 1,882,008 Adjustment selections \$ 1,882,008 Adjustment of clerical or mathematical errors in any prior year \$ 1,882,008 (C 6-3.6-9.7) Adjustment of clerical or mathematical errors in any prior year \$ 2,86,477 (C 6-3.6-9.4) Adjustment of initial imposition, rate increase, or rate decrease \$ 2,86,467 (C 6-3.6-9.4) Adjustment for initial imposition, rate increase, or rate decrease \$ 2,86,647 (C 6-3.6-9.4) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ 2,86,647 Total CY 2021 certified distribution after adjustments \$ 2,86,647 Created and the comment of the adjustments** \$ 2,82,668 Breakdown of CY 2021 certified distribution after adjustments \$ 2,82,668 Created and the comment of the adjustments** \$ 2,82,668 Special Purpose \$ 2,120,688 Expenditure: commonic Development \$ 2,82,668 Expenditure: commic Development \$ 2,82,668 Expenditure: commic Development \$ 2,82,668 Ce 3.6-6.10 Expenditure: cordified Shares \$ 2,82,668			\$	71,303
Adjustments allowed under IC 6-3.6-9 Statutory adjustments for a negative balance \$ - IC 6-3.6-9.7 Adjustment of clerical or mathematical errors in any prior year \$ - IC 6-3.6-9.7 Adjustment for initial imgostion, rate increase, or rate decrease \$ 288,647 IC 6-3.6-9.7 Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ - Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ 288,647 Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ 288,647 Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ 288,647 Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ 288,647 Total CY 2021 certified distributions after adjustments** \$ 2,120,655 Breakdown of CY 2021 certified distribution after adjustments \$ 1,413,770 Expenditure: Certified Sterie \$ 0,688 Expenditure: Certified Sterie \$ 0,688 Expenditure: Certified Sterie \$ 0,212,055 Cf 2021 tex rates \$ 0,212,055 Cf 203-6-10 Expenditure: Certified Shares \$ 0,2000% IC 6-3.6-5 Expenditure: Certified Shares <th>Amounts reported</th> <th>on individual income tax returns processed between January 1,2020 and August 31,2020</th> <th>\$</th> <th>1,780,705</th>	Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	1,780,705
IC 63.6-9-6 Statutory adjustments for a negative balance \$ - IC 63.6-9-7 Adjustment of chiral any prior year \$ 268,647 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 IC 63.6-9.7 Adjustment for initial imposition, rate increase, or rate decrease \$ 21,82,655 Total Adjustment for initial imposition, rate increase, or rate decrease \$ 1,413,770 State of the adjustments** \$ 2,120,655 Total CY 2021 certified distribution after adjustments \$ 1,413,770 Expenditure: Certified Shares \$ 1,413,770 Expenditure: Conomic Development \$ \$ - Expenditure: Conomic Development \$ \$ - - - - - - - 2,120,655 C C - - - - - - - - <td>Total FY 2020 Proce</td> <td>issed Collections</td> <td>\$</td> <td>1,852,008</td>	Total FY 2020 Proce	issed Collections	\$	1,852,008
IC 63.6-9-6 Statutory adjustments for a negative balance \$ - IC 63.6-9-7 Adjustment of chiral any prior year \$ 268,647 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 IC 63.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 IC 63.6-9.7 Adjustment for initial imposition, rate increase, or rate decrease \$ 21,82,655 Total Adjustment for initial imposition, rate increase, or rate decrease \$ 1,413,770 State of the adjustments** \$ 2,120,655 Total CY 2021 certified distribution after adjustments \$ 1,413,770 Expenditure: Certified Shares \$ 1,413,770 Expenditure: Conomic Development \$ \$ - Expenditure: Conomic Development \$ \$ - - - - - - - 2,120,655 C C - - - - - - - - <th></th> <th></th> <th></th> <th></th>				
Cic 5:3-5-7 Adjustment of clerical or mathematical errors in any prior year \$ - Cic 5:3-5-9.7 Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 Cic 5:3-5-17(i) Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 Total Adjustment for initial imposition, rate increase, or rate decrease \$ 268,647 Total CY 2021 certified distributions after adjustments** \$ 268,647 Total CY 2021 certified distributions after adjustments** \$ 1,413,770 Expenditure: Certified Shares \$ 1,413,770 Expenditure: Controlic Development \$ 706,885 Expenditure: Controlic Development \$ - Expenditure: Certified Shares \$ - Total CY 2021 certified distributions after adjustments** \$ 2,120,655 Cf 2021 tax rates \$ - - Cf 0:3.6-6-10 Expenditure: Certified Shares \$ 1,0000% Ci 0:3.6-6-27 Expenditure: Certified Shares \$ 0,0000% Ci 0:3.6-6-3 Expenditure: Certified Shares \$ 0,0000% Ci 0:3.6-6-7 Specindure: Certified	Adjustments all	owed under IC 6-3.6-9		
LC 6-3.6-9.8 Adjustment for initial imposition, rate increase, or rate decrease \$ 288,647 LC 6-3.5-6-17(Adjustments \$ 268,647 Total Adjustments \$ 288,647 Total Adjustments \$ 288,647 Total Adjustments \$ 288,647 Total CY 2021 certified distributions after adjustments** \$ 21,200,555 Breakdown of CY 2021 certified distribution after adjustments \$ 1,413,770 Expenditure: Certified Shares \$ 1,413,770 Expenditure: Conomic Development \$ 706,885 Expenditure: II Correctional Facilities \$ - Special Purpose \$ - Total CY 2021 certified distributions after adjustments** \$ 2,120,655 CY 2021 tax rates \$ - - CC 5.3.6-6.10 Expenditure: Certified Shares \$ 0,0000% C 6.3.6-6.27 Expenditure: Certified Shares \$ 0,0000% C 6.3.6-6.3 Expenditure: Correctional Facilities \$ 0,0000% C 6.3.6-7 Special Purpose \$ 0,0000% C 6.3.6-7 Special Purp	IC 6-3.6-9-6	Statutory adjustments for a negative balance		-
LG 6-3.5-6-17(1) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26 \$ - Total Adjustments \$ 268,647 Total CV 2021 certified distributions after adjustments** \$ 2,120,655 Expenditure: Certified Shares \$ 1,413,770 Expenditure: Public Safety \$ 1,413,770 Expenditure: Information Facilities \$ - Expenditure: Information Facilities \$ - Special Purpose \$ - Total CV 2021 certified distributions after adjustments** \$ - Expenditure: UT Correctional Facilities \$ - Special Purpose \$ - - Total CV 2021 certified distributions after adjustments** \$ 2,120,655 CY 2021 tax rates 1.0000% - - IC 6-3.6-6-3 Expenditure: Conomic Development 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.6-3.6-7 Special Purpose 0.0000% 0.0000% 0.6-3.6-7 Special Purpose 0.0000% 0.0000% 0.6-3.6-7 Special Purpose <	IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
Total Adjustments \$ 268,647 Total CV 2021 certified distributions after adjustments** \$ 2,120,655 Breakdown of CV 2021 certified distribution after adjustments \$ 1,413,770 Expenditure: Certified Shares \$ 1,413,770 Expenditure: Certified Shares \$ 706,885 Expenditure: Conomic Development \$ 706,885 Special Purpose \$ - Total CV 2021 certified distributions after adjustments** \$ - Cf 2021 tax rates \$ - Cf 2021 tax rates \$ 0.0000% C 6-3.6-6-10 Expenditure: Certified Shares 0.0000% C 6-3.6-6-3 Expenditure: Public Safety 0.5000% C 6-3.6-6-3 Expenditure: Conomic Development 0.0000% C 6-3.6-5 Property Tax Relief 0.0000% C 6-3.6-5 Property Tax Relief 0.0000% C 6-3.6-7 Special Purpose 0.0000% Total at rate 1.5000% 0.0000% C 6-3.6-7 Special Purpose 0.0000% Total at rate 1.5000% 0.0000% C 6-3.6-7	IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	268,647
Total CV 2021 certified distributions after adjustments** \$ 2,120,655 Breakdown of CV 2021 certified distribution after adjustments \$ 1,413,770 Expenditure: Public Safety \$ 706,885 Expenditure: Uncorrectional Facilities \$ - Property Tax Relief \$ - Special Purpose \$ - Total CV 2021 tax rates \$ - CY 2021 tax rates \$ - CV 2021 tax rates \$ - CC 3.6-6-10 Expenditure: Certified Shares 1.0000% C 6-3.6-5.7 Expenditure: Certified Shares 0.5000% C 6-3.6-5.7 Expenditure: Coronnic Development 0.0000% C 6-3.6-5.7 Special Purpose 0.0000% C 6-3.6-7 Special Purpose 0.0000% C 1201 tax rate 1.0000% 0.0000% C 1201 tax rate 0.0000% 0.0000% C 3-3.6-5 Property Tax Relief 0.0000% C 3-3.6-5 Property Tax Relief 0.0000% C 3-3.6-5<	IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26		-
Breakdown of CY 2021 certified distribution after adjustments Expenditure: Certified Shares \$ 1,413,770 Expenditure: Public Safety \$ 706,885 Expenditure: UT Correctional Facilities \$ - Property Tax Relief \$ - Special Purpose \$ - Total CY 2021 tax rates \$ 2,120,655 CY 2021 tax rates \$ 0,0000% C 6-3.6-6-10 Expenditure: Condition Safety \$ 0,0000% C 6-3.6-6-3 Expenditure: Condition Safety \$ 0,0000% C 6-3.6-6-3 Expenditure: Condition Development \$ 0,0000% C 6-3.6-7.0 Expenditure: Condition Development \$ 0,0000% C 6-3.6-7.7 Expenditure: UT Correctional Facilities \$ 0,0000% C 6-3.6-7.7 Special Purpose \$ 0,0000% C 6-3.6-7 Special Purpose \$ 0,0000% C 6-3.6-7 Special Purpose \$ 0,0000% Total tax rate 1.5000% \$ 33,760 Calculation of excess balance under I C 6-3.6-9.15*** \$ 33,760 \$ 33,760 Cistismated distributions in CY 2021 (Not included in Trust balonce 2019) \$ 533,760 \$ 33,760 </td <td>Total Adjustments</td> <td></td> <td>\$</td> <td>268,647</td>	Total Adjustments		\$	268,647
Breakdown of CY 2021 certified distribution after adjustments Expenditure: Certified Shares \$ 1,413,770 Expenditure: Public Safety \$ 706,885 Expenditure: UT Correctional Facilities \$ - Property Tax Relief \$ - Special Purpose \$ - Total CY 2021 tax rates \$ 2,120,655 CY 2021 tax rates \$ 0,0000% C 6-3.6-6-10 Expenditure: Condition Safety \$ 0,0000% C 6-3.6-6-3 Expenditure: Condition Safety \$ 0,0000% C 6-3.6-6-3 Expenditure: Condition Development \$ 0,0000% C 6-3.6-7.0 Expenditure: Condition Development \$ 0,0000% C 6-3.6-7.7 Expenditure: UT Correctional Facilities \$ 0,0000% C 6-3.6-7.7 Special Purpose \$ 0,0000% C 6-3.6-7 Special Purpose \$ 0,0000% C 6-3.6-7 Special Purpose \$ 0,0000% Total tax rate 1.5000% \$ 33,760 Calculation of excess balance under I C 6-3.6-9.15*** \$ 33,760 \$ 33,760 Cistismated distributions in CY 2021 (Not included in Trust balonce 2019) \$ 533,760 \$ 33,760 </td <td></td> <td></td> <td></td> <td></td>				
Expenditure: Certified Shares \$ 1,413,770 Expenditure: Combine Development \$ 706,885 Expenditure: L1T Correctional Facilities \$ - Property Tax Relief \$ - Special Purpose \$ - Total CV 2021 certified distributions after adjustments** \$ 2,120,655 CY 2021 tax rates \$ 1,0000% IC 6-3.6-6-10 Expenditure: Public Safety \$ 0,0000% IC 6-3.6-6-3 Expenditure: Utified Shares \$ 0,0000% IC 6-3.6-6-4 Expenditure: Unitified Shares \$ 0,0000% IC 6-3.6-6-5 Expenditure: Unitified Shares \$ 0,0000% IC 6-3.6-6-7 Expenditure: Unit Correctional Facilities \$ 0,0000% IC 6-3.6-7 Special Purpose \$ 0,0000% <td< td=""><td>Total CY 2021 ce</td><td>rtified distributions after adjustments**</td><td>\$</td><td>2,120,655</td></td<>	Total CY 2021 ce	rtified distributions after adjustments**	\$	2,120,655
Expenditure: Certified Shares \$ 1,413,770 Expenditure: Combine Development \$ 706,885 Expenditure: L1T Correctional Facilities \$ - Property Tax Relief \$ - Special Purpose \$ - Total CV 2021 certified distributions after adjustments** \$ 2,120,655 CY 2021 tax rates \$ 1,0000% IC 6-3.6-6-10 Expenditure: Public Safety \$ 0,0000% IC 6-3.6-6-3 Expenditure: Utified Shares \$ 0,0000% IC 6-3.6-6-4 Expenditure: Unitified Shares \$ 0,0000% IC 6-3.6-6-5 Expenditure: Unitified Shares \$ 0,0000% IC 6-3.6-6-7 Expenditure: Unit Correctional Facilities \$ 0,0000% IC 6-3.6-7 Special Purpose \$ 0,0000% <td< td=""><td></td><td></td><td></td><td></td></td<>				
Expenditure: Public Safety \$ 706,885 Expenditure: Economic Development \$ - Expenditure: UT Correctional Facilities \$ - Property Tax Relief \$ - Special Purpose \$ - C6-3.6-6-10 Expenditure: Economic Development 0.5000% C6-3.6-6-3 Expenditure: Public Safety 0.5000% C6-3.6-6-4 Expenditure: Public Safety 0.5000% C6-3.6-6-3 Expenditure: Certified Shares 0.0000% C6-3.6-5 Property Tax Relief 0.0000% C6-3.6-7 Special Purpose 0.0000% C6-3.6-7 Special Purpose 0.0000% C1 at tax rate 0.0000% 0.0000% Calculation of excess balance under IC 6-3.6-9.15*** Trust account balance for December 31, 2019 \$ (33,700 Less): Estimate distributions for December 31, 2019 \$ (31,809) Less): Estimate distribution for CY 2021 \$ (31,809) Access account balance for December 31, 2019 \$ (31,809) Less): Estimate distribution for CY 2021 <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td>		· · · · · · · · · · · · · · · · · · ·		
Expenditure: Economic Development \$ - Expenditure: IT Correctional Facilities \$ - Special Purpose \$ - Total CY 2021 certified distributions after adjustments** \$ - CY 2021 tax rates \$ - IC 6-3.6-6-10 Expenditure: Certified Shares 1.0000% IC 6-3.6-6-20 Expenditure: Certified Shares 0.5000% IC 6-3.6-6-3 Expenditure: Economic Development 0.0000% IC 6-3.6-6-7 Expenditure: Correctional Facilities 0.0000% IC 6-3.6-5 Property Tax Relief 0.0000% IC 6-3.6-7 Special Purpose 1.5000% Calculation of excess balance under IC 6-3.6-9-15*** IT rust account balance for December 31, 2019 \$ 33,730 <td></td> <td></td> <td></td> <td></td>				
Expenditure: LIT Correctional Facilities \$				706,885
Property Tax Relief \$ - Special Purpose \$ 2,220,655 CV 2021 tax rates 1.0000% IC 6-3.6-6-10 Expenditure: Certified Shares 0.5000% IC 6-3.6-6-30 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 Expenditure: II Correctional Facilities 0.0000% IC 6-3.6-7 Special Purpose 0.0000% Total tax rate 0.0000% 0.0000% Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ \$ (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ \$ \$ Adjusted Trust account balance for December 31, 2019 \$ \$ \$ \$ (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ \$ \$ \$ Adjusted Trust account balance for December 31, 2019 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$				-
Special Purpose \$ 1 Total CY 2021 certified distributions after adjustments** \$ 2,120,655 CY 2021 tax rates 1.0000% 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 6-3.6-5.0 Property Tax Relief 0.0000% IC 6-3.6-5 Property Tax Relief 0.0000% IC 6-3.6-7 Special Purpose 0.0000% Total tax rate 0.0000% 0.0000% Total tax rate 0.0000% 0.0000% Calculation of excess balance under IC 6-3.6-9-15*** 0.0000% Trust account balance for December 31, 2019 \$ \$ \$77,490 (Less): I-5% of Certified Distributions in CY 2020 (Not included in Trust balance 2019) \$ \$\$ \$33,760 Adjusted Trust account balance for December 31,2019 \$ \$\$ \$33,760 (Less): I-5% of Certified Distribution for CY 2021 \$ \$\$ \$33,760 Excess account balance for December 31,2019 \$ \$\$ \$33,760 (Less): I-5% of Certified Distribution for CY 2021 \$ \$\$ \$33,760 Excess account balance to be distributed on May 1st				-
Total CY 2021 certified distributions after adjustments**\$ 2,120,655CY 2021 tax rates1C 6-3.6-6-10Expenditure: Certified Shares1.0000%1C 6-3.6-6-3Expenditure: Economic Development0.5000%1C 6-3.6-6-9Expenditure: LIT Correctional Facilities0.0000%1C 6-3.6-5.0Property Tax Relief0.0000%1C 6-3.6-5.7Expenditure: LIT Correctional Facilities0.0000%1C 6-3.6-7Special Purpose0.0000%1C 6-3.6-7Special Purpose0.0000%Total tax rate1.5000%Calculation of excess balance under IC 6-3.6-9-15***Trust account balance for December 31, 2019\$ 377,490(less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ 33,7301Adjusted Trust account balance for December 31, 2019\$ 433,7601(less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ 33,7301Adjusted Trust account balance for December 31, 2019\$ 433,7601(less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ 33,7301Adjusted Trust account balance for Or CY 2011\$ 343,7601Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9.15***\$ 225,662* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year.* Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9.4 is suspended to the ex				-
CY 2021 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 6-3.6-6-9 Expenditure: LIT Correctional Facilities 0.0000% IC 6-3.6-7 Expenditure: LIT Correctional Facilities 0.0000% IC 6-3.6-7 Special Purpose 0.0000% Total tax rate 1.5000% 0.0000% Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31, 2019 \$ 3(318,098) [Less): 15% of Certified Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ (225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. * Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9.4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annnual return or a		Total CY 2021 certified distributions after adjustments**	Ş	2,120,655
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 6-3.6-6-9 Expenditure: LIT Correctional Facilities 0.0000% IC 6-3.6-7 Expenditure: LIT Correctional Facilities 0.0000% IC 6-3.6-7 Special Purpose 0.0000% Total tax rate 1.5000% 0.0000% Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31, 2019 \$ 3(318,098) [Less): 15% of Certified Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ (225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. * Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9.4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annnual return or a	CY 2021 tax rate	S		
IC 6-3.6-6-8Expenditure: Public Safety0.5000%IC 6-3.6-6-9Expenditure: Economic Development0.0000%IC 6-3.6-6-2.7Expenditure: LIT Correctional Facilities0.0000%IC 6-3.6-5.5Property Tax Relief0.0000%IC 6-3.6-7Special Purpose0.0000%Total tax rate0.0000%Calculation of excess balance under IC 6-3.6-9.15***Trust account balance for December 31, 2019(Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ 577,490Adjusted Trust account balance for December 31,2019\$ 433,730)Adjusted Trust account balance for December 31,2019\$ 138,098)Excess account balance for December 31,2019\$ 343,760Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ 138,098)Excess account balance for December 31,2019\$ 343,760Less): IS% of Certified Distribution for CY 2021\$ 343,760* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019, A mi		—		1.0000%
IC 6-3.6-6-9 Expenditure: Economic Development 0.0000% IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities 0.0000% IC 6-3.6-5.2.7 Expenditure: LIT Correctional Facilities 0.0000% IC 6-3.6-5 Property Tax Relief 0.0000% IC 6-3.6-7 Special Purpose 0.0000% Total tax rate 0.0000% Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31,2019 \$ 543,760 (Less): Estimated Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal a		•		
IC 6-3.6-6-2.7 Expenditure: LIT Correctional Facilities 0.000% IC 6-3.6-5 Property Tax Relief 0.000% IC 6-3.6-7 Special Purpose 0.000% Total tax rate 1.5000% Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31,2019 \$ 543,760 (Less): IStim act distribution for CY 2021 \$ 543,760 Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. * Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
IC 6-3.6-5 Property Tax Relief 0.0000% IC 6-3.6-7 Special Purpose 0.0000% Total tax rate 0.0000% Special Purpose Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31,2019 \$ 543,760 (Less): 15% of Certified Distribution for CY 2021 \$ 43,760 Less): 15% of Certified Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. * Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
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*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31, 2019 \$ 543,760 (Less): IS% of Certified Distribution for CY 2021 \$ 343,760 Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
Total tax rate 1.5000% Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 \$ 577,490 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31,2019 \$ (33,730) (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) \$ (33,730) Adjusted Trust account balance for December 31,2019 \$ (33,760) (Less): 15% of Certified Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. * Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
Calculation of excess balance under IC 6-3.6-9-15*** Trust account balance for December 31, 2019 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) Adjusted Trust account balance for December 31,2019 (Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) Adjusted Trust account balance for December 31,2019 (Less): 15% of Certified Distribution for CY 2021 Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local		special Purpose		
Trust account balance for December 31, 2019\$ 577,490(Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ (33,730)Adjusted Trust account balance for December 31,2019\$ 543,760(Less): 15% of Certified Distribution for CY 2021\$ (318,098)Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***\$ 225,662* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year.*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local	Total tax fate			1.5000%
Trust account balance for December 31, 2019\$ 577,490(Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ (33,730)Adjusted Trust account balance for December 31,2019\$ 543,760(Less): 15% of Certified Distribution for CY 2021\$ (318,098)Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***\$ 225,662* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year.*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local	Calculation of ex	cress balance under IC 6-3.6-9-15***		
(Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)\$ (33,730)Adjusted Trust account balance for December 31,2019\$ 543,760(Less): 15% of Certified Distribution for CY 2021\$ (318,098)Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***\$ 225,662* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year.*Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local			\$	577,490
Adjusted Trust account balance for December 31,2019 \$ 543,760 (Less):15% of Certified Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				
(Less):15% of Certified Distribution for CY 2021 \$ (318,098) Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local	· · ·			
Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** \$ 225,662 * The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local				•
* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2018. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local			\$	
collections information from CY 2019. A minimal amount can come from any other year. *Per Executive Order 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local			nounts January-August 2020 are	,
an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local			,	
an annual return or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local	*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget	Agency to include all tax revenu	le reported on
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**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Ohio Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$82,800	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$71,303
Effective tax rate for tax year 2017	1.2500%	Effective tax rate for tax year 2018	1.2500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$66,240	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$57,042
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$1,598,311	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$1,780,705
Effective tax rate for tax year 2018	1.2500%	Effective tax rate for tax year 2019	1.3125%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$1,278,649	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$1,356,728
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$1,681,111	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$1,852,008
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$1,344,889	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$1,413,770
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	I
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	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 6-3.6-9-7 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	\$336,222	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$268,647
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$336,222	Total Adjustments	\$268,647
Total CY 2020 Certified Distribution after Adjustments	¢2.017.222	Total CY 2021 Certified Distribution after Adjustments	\$2,120,655
Total CF 2020 Certified Distribution after Adjustments	\$2,017,333	Total CT 2021 Certified Distribution after Adjustments	\$2,120,655
Year Over Year Comparisons			
Percent change in total certified di	istributions from CY 2020 to CY 2021	5.1217%	
Percent cha	inge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	ange in certified distribution that is due to	processed collections 8.4714%	
Percent cha	ange in certified distribution that is due to	a rate change for CY 2021 distributions -3.3497%	
Total Percer	nt Change in Certified Distribution	5.1217%	

Orange Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	401,622
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	5,827,121
Total FY 2020 Proc	essed Collections	\$	6,228,743
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	ertified distributions after adjustments**	\$	6,228,742
			ſ
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	3,559,281
	Expenditure: Public Safety	\$	1,779,641
	Expenditure: Economic Development	\$	889,820
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	6,228,742
CY 2021 tax rate			
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		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2300%
IC 6-3.6-5			
	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.7500%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	\$	1,354,785
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(212,095)
· /	unt balance for December 31,2019	\$	1,142,690
-	ied Distribution for CY 2021	ŝ	(934,311)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	208,379
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	+	-
	tion from CY 2019. A minimal amount can come from any other year.	Junto Junual y-August 2020 ale	המשבע טון ומנפצנ
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	Agency to include all tax revenu	e reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2		-
	that is to be distributed to a county in calendar year 2021.	2020, when determining the di	
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total a		6 AL -

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Orange Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$287,541	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$401,622
Effective tax rate for tax year 2017	1.2500%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$230,033	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$229,498
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$5,562,114	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$5,827,123
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,178,351	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,329,783
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$5,849,655	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$6,228,743
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,408,384	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,559,281
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$115,016	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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$115,016	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$5,964,672	Total CY 2021 Certified Distribution after Adjustments	\$6,228,742
Total Cr 2020 Certified Distribution after Aujustments	\$5,904,072	Total CF 2021 Certified Distribution after Aujustinents	\$0,228,742
Year Over Year Comparisons			
Percent change in total certified dis	stributions from CY 2020 to CY 2021	4.4272%	
Percent char	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent char	nge in certified distribution that is due to	processed collections 6.3555%	
Percent char	nge in certified distribution that is due to	a rate change for CY 2021 distributions -1.9283%	
Total Percen	nt Change in Certified Distribution	4.4273%	

Owen Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	324,772
Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	5,267,305
Total FY 2020 Proce	essed Collections	\$	5,592,077
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,168,162
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,168,162
Total CY 2021 ce	ertified distributions after adjustments**	\$	6,760,239
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	4,225,149
	Expenditure: Public Safety	\$	422,515
	Expenditure: Economic Development	\$	1,267,545
	Expenditure: LIT Correctional Facilities	\$	845,030
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	6,760,239
CY 2021 tax rate	2		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8			0.1000%
	Expenditure: Public Safety		
IC 6-3.6-6-9 IC 6-3.6-6-2.7	Expenditure: Economic Development		0.3000% 0.2000%
	Expenditure: LIT Correctional Facilities		
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.6000%
Calculation of o	ccess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	ć	516,641
	stributions in CY 2020 (Not included in Trust balance 2019)	\$ \$	510,041
	unt balance for December 31,2019	\$	- 516,641
	ied Distribution for CY 2021	ş Ş	(1,014,036)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	¥	-
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collect	ctions amounts January-August 2020 or	re hased on latest
	tion from CY 2019. A minimal amount can come from any other year.	ctions amounts Janual y-August 2020 df	e based off fatest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State	e Budget Agency to include all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Al		•
	that is to be distributed to a county in calendar year 2021.	ugust 51, 2020, when determining the a	
income tax revenue			

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Owen Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017	\$377,190 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 1.3000% Effective tax rate for tax year 2018	\$324,772 1.3000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$290,146 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$249,825
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$4,812,095 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$5,267,305
Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	1.3000% Effective tax rate for tax year 2019 \$3,701,612 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	1.3250% \$3,975,325
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$5,189,285 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$3,991,757 Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$5,592,077 \$4,225,149
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0 LC 6-3.6-9-5 Statutory adjustments for negative balances \$0 LC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year \$399,756 LC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0 \$0 \$1,168,162
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments	S0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement S399,176 Total Adjustments	\$0 \$1,168,162
Total CY 2020 Certified Distribution after Adjustments	\$5,588,460 Total CY 2021 Certified Distribution after Adjustments	\$6,760,239
Year Over Year Comparisons Percent change in total certified di	ributions from CY 2020 to CY 2021 20.9678%	
Percent cha Percent cha	ge in certified distribution that is due to a difference in the negative balance adjustment 0.0000% ge in certified distribution that is due to processed collections 7.2076% ge in certified distribution that is due to a rate change for CY 2021 distributions 13.7602% Change in Certified Distribution	

Parke Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	344,907
Amounts reported	\$	7,771,383	
Total FY 2020 Prod	cessed Collections	\$	8,116,290
Adjustments al	llowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments	S	\$	-
Total CY 2021 c	certified distributions after adjustments**	\$	8,116,289
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	4,777,891
	Expenditure: Public Safety	\$	765,688
	Expenditure: Economic Development	\$	1,041,335
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	1,531,375
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	8,116,289
CY 2021 tax rat			
IC 6-3.6-6-10	Expenditure: Certified Shares		1.5600%
IC 6-3.6-6-8	Expenditure: Certified shares		0.2500%
IC 6-3.6-6-9			0.2500%
IC 6-3.6-6-2.7	Expenditure: Economic Development Expenditure: LIT Correctional Facilities		0.3400%
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 e	excess balance under IC 6-3.6-9-15***		
	ance for December 31, 2019	\$	1,751,151
	distributions in CY 2020 (Not included in Trust balance 2019)	\$ \$	1,751,151
	count balance for December 31,2019	\$	- 1,751,151
	ified Distribution for CY 2021	Ś	(1,217,443)
	alance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	533,708
	ollections amounts July-December 2019 are based on latest collections information from CY 2018 & processed coll	Ŧ	
		rections amounts January-August 2020	are based on idlest
	ation from CY 2019. A minimal amount can come from any other year.		
	ation from CY 2019. A minimal amount can come from any other year. der 20-31 the relevant provision of Ind. Code § 6-3 6-9-4 is suspended to the extent necessary to authorize the Sta	ate Budget Agency to include all tay rev	enue reported on
*Per Executive Ord	ation from CY 2019. A minimal amount can come from any other year. der 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the Sta or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending,		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Parke Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$295,299	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$344,907
Effective tax rate for tax year 2017	2.6500%	Effective tax rate for tax year 2018	2.6500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$111,434	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$130,154
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$7,285,172	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$7,771,383
Effective tax rate for tax year 2018	2.6500%	Effective tax rate for tax year 2019	2.6500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$2,749,121	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$2,932,597
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$7,580,471	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$8,116,290
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$2,860,555	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,062,751
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$7,580,472	Total CY 2021 Certified Distribution after Adjustments	\$8,116,289
	÷:,===;,===		+-,,
Year Over Year Comparisons			
Percent change in total certified distribut	tions from CY 2020 to CY 2021	7.0684%	
Percent change in	n certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent change in	n certified distribution that is due to	processed collections 7.0684%	
		a rate change for CY 2021 distributions 0.0000%	
	ange in Certified Distribution	7.0684%	
i tean electricita	inge in eer tines bistribution	7.0007/0	

Perry Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$ 362,543		
Amounts reported	\$ 6,666,467			
Total FY 2020 Pro	cessed Collections	\$ 7,029,010		
Adjustments a	lowed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$ -		
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$ -		
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$ -		
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -		
Total Adjustment	6	\$ -		
Total CY 2021 o	ertified distributions after adjustments**	\$ 7,029,009		
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$ 1,846,183		
	Expenditure: Public Safety	\$ 970,858		
	Expenditure: Economic Development	\$ 1,941,715		
	Expenditure: LIT Correctional Facilities	\$ -		
	Property Tax Relief	\$ 328,538		
	Special Purpose	\$ 1,941,715		
	Total CY 2021 certified distributions after adjustments**	\$ 7,029,009		
CY 2021 tax rat	es			
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.0000%		
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 e	excess balance under IC 6-3.6-9-15***			
Trust account bala	nce for December 31, 2019	\$ 1,733,623		
(Less): Estimated a	\$ (367,969)			
Adjusted Trust acc	ount balance for December 31,2019	\$ 1,365,654		
(Less):15% of Cert	fied Distribution for CY 2021	\$ (1,054,351)		
	alance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 311,303		
	ollections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections a	amounts January-August 2020 are based on latest		
	ation from CY 2019. A minimal amount can come from any other year.			
	der 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budg			
	or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August	31, 2020, when determining the amount of local		
income tax revenu	e that is to be distributed to a county in calendar year 2021.			

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Perry Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	<u>CY 2021</u>	Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August	31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$587,300 Amounts reported on individual income tax returns proces	sed between July 1,2019 and December 31,2019 \$362,543
Effective tax rate for tax year 2017	1.8100% Effective tax rate for tax year 2018	1.8100%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$324,475 Processed Collections at 0.1% from Jul	y 1, 2019 to December 31,2019 \$200,300
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$6,381,793 Amounts reported on individual income tax returns proces	sed between January 1,2020 and August 31,2020 \$6,666,467
Effective tax rate for tax year 2018	1.8100% Effective tax rate for tax year 2019	1.8100%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,525,852 Processed Collections at 0.1% from Jan	nuary 1, 2019 to August 31,2020 \$3,683,131
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$6,969,093 IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$7,029,010
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,850,328 Processed Collections at 0.1% from Jul	y 1,2019 to August 31,2020 \$3,883,431
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative ba	lances \$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 Adjustment of clerical or mathematica	l errors in any prior year \$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0 IC 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for pro	perty tax levy replacement \$0
Total Adjustments	\$0 Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$6,969,094 Total CY 2021 Certified Distribution after Adjustm	ents \$7,029,009
Total CT 2020 Certified Distribution after Aujustments	30,505,054	\$1,025,005
Year Over Year Compar	ins	
Percent change in total certi	d distributions from CY 2020 to CY 2021	0.8597%
Perce	change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Perce	change in certified distribution that is due to processed collections	0.8598%
Perce	change in certified distribution that is due to a rate change for CY 2021 distributions	0.0000%
Total	rcent Change in Certified Distribution	0.8598%

Pike Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	188,364
Amounts reported	\$	2,090,447	
Total FY 2020 Proc	essed Collections	\$	2,278,811
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	ertified distributions after adjustments**	\$	2,278,811
	Prockdown of CV 2021 cortified distribution ofter adjustments		
	Breakdown of CY 2021 certified distribution after adjustments Expenditure: Certified Shares	\$	
			-
	Expenditure: Public Safety	\$	759,604
	Expenditure: Economic Development	\$	1,519,207
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	2,278,811
CY 2021 tax rate	25		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			0.7500%
Calculation of e	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	529,041
	istributions in CY 2020 (Not included in Trust balance 2019)	Ś	525,041
	punt balance for December 31,2019	\$	529.041
	fied Distribution for CY 2021	Ś	(341,822)
	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	187,219
		Ŧ	,
	Illoctions amounts July December 2010 are based on latest collections information from CV 2019 9 processed collections or	mounte lanuary August 2020 and	
	Illections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections an tion from CY 2019. A minimal amount can come from any other year.	mounts January-August 2020 are	based on latest
collections informa	tion from CY 2019. A minimal amount can come from any other year.		
collections informa *Per Executive Ord		t Agency to include all tax revenu	le reported on

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Pike Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$123,122	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$188,364
Effective tax rate for tax year 2017	0.7500%	Effective tax rate for tax year 2018	0.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$164,163	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$251,152
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$1,967,127	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$2,090,447
Effective tax rate for tax year 2018	0.7500%	Effective tax rate for tax year 2019	0.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$2,622,836	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$2,787,263
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$2,090,249	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$2,278,811
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$2,786,999	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,038,415
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$2,090,249	Total CY 2021 Certified Distribution after Adjustments	\$2,278,811
	\$2,030,243	Totar er 2021 certinea Distribution arter Aujustinents	\$2,270,011
Year Over Year Comparisons			
Percent change in total certified di	listributions from CY 2020 to CY 2021	9.0210%	
Percent cha	ange in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	ange in certified distribution that is due to	processed collections 9.0210%	
Percent cha	ange in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percer	ent Change in Certified Distribution	9.0210%	

Porter Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	3,259,565	
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proc	essed Collections	\$	29,338,864	
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments		\$	-	
<u>Total CY 2021 ce</u>	ertified distributions after adjustments**	\$	29,338,864	
	Breakdown of CY 2021 certified distribution after adjustments	•		
	Expenditure: Certified Shares	\$	-	
	Expenditure: Public Safety	\$	-	
	Expenditure: Economic Development	\$	29,338,864	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	-	
	Special Purpose	\$	-	
	Total CY 2021 certified distributions after adjustments**	\$	29,338,864	
CY 2021 tax rate	25			
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%	
IC 6-3.6-5	Property Tax Relief		0.0000%	
IC 6-3.6-7			0.0000%	
Total tax rate	Special Purpose		0.5000%	
Total tax fate			0.3000%	
Calculation of e	xcess balance under IC 6-3.6-9-15***			
	ice for December 31, 2019	\$	9,420,554	
	(Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019)		(2,640,389)	
Adjusted Trust account balance for December 31,2019		\$	6,780,165	
(Less):15% of Certified Distribution for CY 2021		\$	(4,400,830)	
Excess account ba	Excess account balance to be distributed on May 1st pursuant to IC 6-3.6-9-15***		2,379,336	
* The processed co	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collect	tions amounts January-August 2020 ar	e based on latest	
	tion from CY 2019. A minimal amount can come from any other year.			
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State	Budget Agency to include all tax rever	nue reported on	
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Au	gust 31, 2020, when determining the a	amount of local	
income tax revenue	e that is to be distributed to a county in calendar year 2021.			

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Porter Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$3,083,054 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$3,259,565
Effective tax rate for tax year 2017	0.5000% Effective tax rate for tax year 2018	0.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$6,166,108 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$6,519,130
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$24,732,117 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$26,079,299
Effective tax rate for tax year 2018	0.5000% Effective tax rate for tax year 2019	0.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$49,464,234 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$52,158,598
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$27,815,171 IC 6-3.6-9-4 Total FY 2021 Processed Collections 5	\$29,338,864
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$55,630,342 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$	\$58,677,728
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0 Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	527,815,171 Total CY 2021 Certified Distribution after Adjustments	\$29,338,864
Year Over Year Comparisons		
Percent change in total certified distributions f	ns from CY 2020 to CY 2021 5.4779%	
Percent change in certif	ertified distribution that is due to a difference in the negative balance adjustment 0.0000%	
	ertified distribution that is due to processed collections 5,4779%	
	triffed distribution that is due to a rate change for CY 2021 distributions 0.0000%	
•	ze in Certified Distribution 5,4779%	
i otari eletti elangein		

Posey Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	707,333
Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proc	essed Collections	\$	10,475,292
			· · · ·
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	ertified distributions after adjustments**	\$	10,475,292
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	3,720,824
	Expenditure: Public Safety	\$	2,095,058
	Expenditure: Economic Development	\$	4,190,117
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	469,293
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	10,475,292
CY 2021 tax rate	IS		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0560%
IC 6-3.6-7			
Total tax rate	Special Purpose		0.0000% 1.2500%
Total tax fate			1.250070
Calculation of ex	ccess balance under IC 6-3.6-9-15***		
Trust account balar	ice for December 31, 2019	\$	3,621,053
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	Ś	(801,128)
· /	unt balance for December 31,2019	\$	2,819,925
(Less):15% of Certif	ied Distribution for CY 2021	\$	(1,571,294)
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,248,631
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections an tion from CY 2019. A minimal amount can come from any other year.	nounts January-August 2020 are	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget	t Agency to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31	• •	
	that is to be distributed to a county in calendar year 2021.	., 2020, when determining the a	
	that is to be distributed to a county in calendar year 2011.		- 6 + 1

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Posey Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$522,730 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$707,333
Effective tax rate for tax year 2017	1.2500% Effective tax rate for tax year 2018 1.2500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$418,184 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$565,866
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$8,972,116 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$9,767,959
Effective tax rate for tax year 2018	1.2500% Effective tax rate for tax year 2019 1.2500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$7,177,693 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$7,814,367
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$9,494,846 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$10,475,292
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$7,595,877 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$8,380,234
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances \$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement \$0
Total Adjustments	\$0 Total Adjustments \$0
Total CY 2020 Certified Distribution after Adjustments	\$9,494,846 Total CY 2021 Certified Distribution after Adjustments \$10,475,292
Year Over Year Comparisons	
Percent change in total certified distributions from CY 2	2020 to CY 2021 10.3261%
Percent change in certified distrib	bution that is due to a difference in the negative balance adjustment 0.0000%
Percent change in certified distrik	bution that is due to processed collections 10.3261%
	bution that is due to a rate change for CY 2021 distributions 0.0000%
Total Percent Change in Certified	
Total i cical di angli di a	

Pulaski Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*				
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	466,713		
Amounts reported	\$	8,522,169			
Total FY 2020 Proc	Fotal FY 2020 Processed Collections				
<u>.</u>			· · ·		
Adjustments all	owed under IC 6-3.6-9				
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	(952,459)		
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$			
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	(1,409,499)		
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-		
Total Adjustments		\$	(2,361,958)		
Total CV 2021 or	ertified distributions after adjustments**	\$	6 626 024		
101al Cf 2021 C		Ş	6,626,924		
	Ducal days of CV 2021 contified distribution often adjustments				
	Breakdown of CY 2021 certified distribution after adjustments				
	Expenditure: Certified Shares	\$	3,255,331		
	Expenditure: Public Safety	\$	1,395,142		
	Expenditure: Economic Development	\$	1,162,618		
	Expenditure: LIT Correctional Facilities	\$	-		
	Property Tax Relief	\$	813,833		
	Special Purpose	\$	-		
	Total CY 2021 certified distributions after adjustments**	\$	6,626,924		
CY 2021 tax rate	25				
IC 6-3.6-6-10	Expenditure: Certified Shares		1.4000%		
IC 6-3.6-6-8	Expenditure: Public Safety		0.6000%		
IC 6-3.6-6-9	Expenditure: Economic Development		0.5000%		
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%		
IC 6-3.6-5	Property Tax Relief		0.3500%		
IC 6-3.6-7					
Total tax rate	Special Purpose		0.0000% 2.8500%		
			2.000070		
Calculation of e	xcess balance under IC 6-3.6-9-15***				
	nce for December 31, 2019	\$	(844,000)		
(Less): Estimated d	istributions in CY 2020 (Not included in Trust balance 2019)	\$	-		
. ,	punt balance for December 31,2019	\$	(844,000)		
(Less):15% of Certif	ied Distribution for CY 2021	\$	(994,039)		
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	-		
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collection	ons amounts January-August 2020 are	based on latest		
	tion from CY 2019. A minimal amount can come from any other year.	,			
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State B	Budget Agency to include all tax revenue	e reported on		
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Aug		-		
	e that is to be distributed to a county in calendar year 2021.				
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and	d total adjustments due to the nature	of the		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Pulaski Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$487,189 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 \$466,71 3.3800% Effective tax rate for tax year 2018 3.38009 \$144,139 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$138,082
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$8,285,134 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$8,522,161 3.3800% Effective tax rate for tax year 2019 3.3800% \$2,451,223 Processed Collections at 0.1% from January 1,2019 to August 31,2020 \$2,521,355
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$8,772,323 IC 6-3.6-9-4 Total FY 2021 Processed Collections \$8,988,88 \$2,595,362 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$2,659,432
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Image: Construction of the construction	Adjustments allowed under IC 6-3.6-9 •\$735,899 IC 6-3.6-9-6 Statutory adjustments for negative balances -\$952,455 \$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 -\$1409,493 \$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement \$\$ \$735,899 Total Adjustments -\$2,361,951
Total CY 2020 Certified Distribution after Adjustments	\$8,036,423 Total CY 2021 Certified Distribution after Adjustments \$6,626,924
Percent change in certified distribu	ution that is due to a difference in the negative balance adjustment -2.6947% ution that is due to processed collections 2.6947% ution that is due to a rate change for CY 2021 distributions -17.5389%

Putnam Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	780,962
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	15,285,731
Total FY 2020 Proce	essed Collections	\$	16,066,693
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	605,186
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	605,186
Total CY 2021 ce	ertified distributions after adjustments**	\$	16,671,878
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	7,938,990
	Expenditure: Public Safety	\$	3,175,596
	Expenditure: Economic Development	\$	1,984,747
	Expenditure: LIT Correctional Facilities	\$	1,587,798
	Property Tax Relief	\$	1,984,747
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	16,671,878
CY 2021 tax rate	•		
	—		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.4000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.2500%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.1000%
	xcess balance under IC 6-3.6-9-15***		
	nce for December 31, 2019	\$	4,671,108
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(904,841)
	unt balance for December 31,2019	\$	3,766,267
	ied Distribution for CY 2021	\$	(2,500,782)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,265,486
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed colle	ections amounts January-August 2020 a	are based on latest
collections informat	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the Star	te Budget Agency to include all tax reve	enue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending A	August 31, 2020, when determining the	e amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Putnam Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distr	ibutions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and De	cember 31, 2018 \$564,590	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$780,962
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$322,623	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$390,481
Amount reported on individual income tax returns processed between January 1, 2019 an	d June 30, 2019 \$14,260,037	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$15,285,731
Effective tax rate for tax year 2018	2.0000%	Effective tax rate for tax year 2019	2.0250%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$7,130,019	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$7,548,509
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$14,824,627	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$16,066,693
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$7,452,641	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$7,938,990
Adjustments allowed under IC 6-3.6-9 Statutory adjustments for negative balances IC 6-3.6-9.6 Statutory adjustments for negative balances IC 6-3.6-9.7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9.8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$825,920 \$0 \$825,920	Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment for clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Adjustment for increase in rate for property tax levy replacement	\$0 \$0 \$605,186 \$0 \$605,186
Total CY 2020 Certified Distribution after Adjustments	\$15,650,546	Total CY 2021 Certified Distribution after Adjustments	\$16,671,878
	Year Over Year Comparisons Percent change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due Percent change in certified distribution that is due Percent change in certified distribution that is due Total Percent Change in Certified Distribution		

Randolph Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	606,746
	Amounts reported on individual income tax returns processed between January 1,2019 and December 31,2019		
Total FY 2020 Proce		\$ \$	10,538,687 11,145,433
Total FY 2020 Proce	ssea Conections	Ş	11,145,433
	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,238,381
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,238,381
Total CY 2021 ce	rtified distributions after adjustments**	\$	12,383,813
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	6,191,907
	Expenditure: Public Safety	\$	1,238,381
	Expenditure: Economic Development	Ś	1,238,381
	Expenditure: LIT Correctional Facilities	\$	-,,
	Property Tax Relief	Ś	2,476,763
	Special Purpose	Ś	1,238,381
	Total CY 2021 certified distributions after adjustments**	Ś	12,383,813
		Ŧ	
CY 2021 tax rate	<u>s</u>		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.2500%
IC 6-3.6-6-8	Expenditure: Public Safety		0.2500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate	Special Fulpose		2.5000%
Total tax rate			2.5000%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	1,818,049
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	1,010,049
· /	unt balance for December 31,2019	\$	- 1,818,049
	ed Distribution for CY 2021	\$	(1,857,572)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	(1,037,372)
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Janua	7	e based on latest
•	iections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Janua ion from CY 2019. A minimal amount can come from any other year.	y-August 2020 ar	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to in	clude all tax rever	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when		•
	that is to be distributed to a county in calendar year 2021.	actor mining the t	
	the to be deviating the deviating in equal of 2002.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Randolph Explanation of change from CY2020 to CY2021 LIT Certified Distributions

ributions	CY 2021 Certified Distributions	
	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
ecember 31, 2018 \$310,294	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$606,746
2.2500%	Effective tax rate for tax year 2018	2.2500%
\$137,908	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$269,665
nd June 30, 2019 \$9,833,833	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$10,538,687
2.2500%	Effective tax rate for tax year 2019	2.2500%
\$4,370,592	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$4,683,861
\$10,144,127	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$11,145,433
\$4,508,501	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$4,953,526
-5130,407 \$0 \$0 \$0 -\$130,407	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$1,238,381 \$0 \$1,238,381
\$10,013,721	Total CY 2021 Certified Distribution after Adjustments	\$12,383,813
Percent change in certified distribution that is due Percent change in certified distribution that is due	to processed collections 9.9993% to a rate change for CY 2021 distributions 12.3668%	
	8 2.2500% 137,908 5137,908 99,833,833 2.2500% 54,370,592 510,144,127 54,508,501 54,370,592 -\$130,407 \$0 \$0 \$0 \$10,144,127 \$4,508,501 -\$130,407 \$0 \$0 \$0 \$10,013,721 \$10,013,721 Year Over Year Comparisons Percent change in certified distribution that is due P	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4* Amounts reported on individual income tax returns processed between July 1, 2019 and December 31, 2019 Sol 2,2500% Sol 317,908 Sol 32,2500% Sol 32,2500,2500% Sol 32,2500,2500% Sol 32,2500,2500% Sol 32,2500,2500% Sol 32,2500,2500% Sol 32,2500% Sol 3

Ripley Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$ 987,107
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$ 9,290,555
Total FY 2020 Proc	essed Collections	\$ 10,277,662
Adjustments all	owed under IC 6-3.6- <u>9</u>	
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments		\$ -
Tatal CV 2021 a	utified distributions often adjuster out **	4 40.077.000
<u>10tal CY 2021 C</u>	ertified distributions after adjustments**	\$ 10,277,662
	Produktion of CV 2024 partities distribution of the adjustments	
	Breakdown of CY 2021 certified distribution after adjustments	•
	Expenditure: Certified Shares	\$ 7,447,581
	Expenditure: Public Safety	\$ -
	Expenditure: Economic Development	\$ 1,861,895
	Expenditure: LIT Correctional Facilities	\$ -
	Property Tax Relief	\$ 968,186
	Special Purpose	\$ -
	Total CY 2021 certified distributions after adjustments**	\$ 10,277,662
CY 2021 tax rate	rs	
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.0000%
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 e	xcess balance under IC 6-3.6-9-15***	
	ice for December 31, 2019	\$ 3,300,568
	stributions in CY 2020 (Not included in Trust balance 2019)	\$ (1,054,439)
· · ·	unt balance for December 31,2019	\$ 2,246,129
-	ied Distribution for CY 2021	\$ (1,541,649)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 704,480
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections am	· · · ·
	tion from CY 2019. A minimal amount can come from any other year.	
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget	Agency to include all tax revenue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31,	2020, when determining the amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.	
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total	adjustments due to the nature of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Ripley Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distrik	outions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Dec	ember 31, 2018 \$780,852	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$987,107
Effective tax rate for tax year 2017	1.3800%	Effective tax rate for tax year 2018	1.3800%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$565,835	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$715,295
Amount reported on individual income tax returns processed between January 1, 2019 and	June 30, 2019 \$8,828,815	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$9,290,555
Effective tax rate for tax year 2018	1.3800%	Effective tax rate for tax year 2019	1.3800%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$6,397,692	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$6,732,286
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$9,609,667	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$10,277,662
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$6,963,527	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$7,447,581
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$9,609,667	Total CY 2021 Certified Distribution after Adjustments	\$10,277,662
Total CT 2020 Certified Distribution after Aujustifients	100,600,65		\$10,277,002
5	/ear Over Year Comparisons		
I	Percent change in total certified distributions from CY 2020 to CY 2021	6.9513%	
	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 6.9513%	
	Percent change in certified distribution that is due	to a rate change for CY 2021 distributions 0.0000%	
	Total Percent Change in Certified Distribution	6.9513%	

Rush Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Amounts reported on Individual income tax returns processed between July 1,2013 and December 31,2019 Amounts reported on Individual income tax returns processed between January 1,2020 and August 31,2020 Adjustment 51 on Individual Income tax returns processed between January 1,2020 and August 31,2020 Adjustment 51 cle 3-6-8-9 IC 6-3-6-9 Statutory adjustment 50 rainegative balance IC 6-3-6-9 Adjustment 50 related and manafacial errors in any prior year IC 6-3-6-9 Adjustment 50 related and manafacial errors in any prior year IC 6-3-6-9 Adjustment 50 related and manafacial errors in any prior year IC 6-3-6-9 Adjustment 50 related and the entities pursuant to IC 6-3-5-7-26 S - 1 Total Adjustment 50 related and the entities and the entities pursuant to IC 6-3-5-7-26 S - 7,810,442 Breakdown of CY 2021 certified distribution after adjustments Expenditure: Development Expenditure:	Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Total PY 2020 Processed Collections \$ 7,810,442 Adjustment of no a negative balance \$ (C = 3.6-9-4) Stutturory adjustment for a negative balance \$ (C = 3.6-9-4) Adjustment of initial imposition, rate increase, or rate decrease \$ (C = 3.6-9-3) Adjustment for initial imposition, rate increase, or rate decrease \$ (C = 3.6-9-4) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ \$ Total CY 2021 certified distributions after adjustments** \$ \$ 7,810,442 Breakdown of CY 2021 certified distribution after adjustments \$ \$ \$ Expenditure: Voltic Safety \$ \$ \$ \$ Expenditure: Voltic Safety \$ \$ \$ \$ Special Purpose \$ \$ \$ \$ Total CY 2021 certified distributions after adjustments** \$ \$ \$ \$ V2021 tax rates \$ \$ \$ \$ \$ (C 53.6-5.1) Expenditure: Voltic Safety \$ \$ \$ \$ (C 53.6-5.2) Property Tax Relief \$ \$ \$ \$ (C 53	Amounts reported of	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	377,757
Adjustments allowed under IC 6-3.6-9 Statutory adjustments for a negative balance \$ - IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year \$ - IC 6-3.6-9-7 Adjustment for intrale imposition, rate increase, or rate decrease \$ - IC 6-3.6-9-7 Adjustment for intrial imposition, rate increase, or rate decrease \$ - IC 6-3.6-9-7 Adjustment for intraese in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ - Total Adjustment for intraese in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ - Total Adjustment for intraese in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ - Total Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7.26 \$ - Total Adjustment for increase in rate locally provided formester \$ 7,810,442 Breakdown of CY 2021 certified distribution after adjustments \$ 3,719,258 Expenditure: Certified Shares \$ 3,719,258 Expenditure: Certified Shares \$ 3,213,555 Total CY 2021 certified distributions after adjustments** \$ 3,213,555	Amounts reported of	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	7,432,685
IC 63.69-6. Statutory adjustments for a negative balance \$ - IC 63.69-7 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - Total Adjustment for initial imposition, rate increase, or rate decrease \$ - - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - - Total Adjustment for initial imposition, rate increase, or rate decrease \$ 5 - - Total Adjustment for initial imposition, rate increase, or rate decrease \$ 5 - - Total Adjustment continues after adjustments** Total CY 2021 certified distribution after adjustments \$ 3.719,258 - Expenditure: Contified After adjustments** \$ 5 3.719,258 - - - - - - - - - - - - -	Total FY 2020 Proce	essed Collections	\$	7,810,442
IC 63.69-6. Statutory adjustments for a negative balance \$ - IC 63.69-7 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - Total Adjustment for initial imposition, rate increase, or rate decrease \$ - - IC 63.69-8 Adjustment for initial imposition, rate increase, or rate decrease \$ - - Total Adjustment for initial imposition, rate increase, or rate decrease \$ 5 - - Total Adjustment for initial imposition, rate increase, or rate decrease \$ 5 - - Total Adjustment continues after adjustments** Total CY 2021 certified distribution after adjustments \$ 3.719,258 - Expenditure: Contified After adjustments** \$ 5 3.719,258 - - - - - - - - - - - - -				
IC 63.69-77 Adjustment of clerical or math-matcal across in any proy year \$ - IC 63.69-78 Adjustment for initial imposition; rate increase, or rate decrease \$ - IC 63.69-71/0 Adjustment for initial imposition; rate increase, or rate decrease \$ - Total CY 2021 certified distributions after adjustments** \$ - Total CY 2021 certified distributions after adjustments** \$ 3.719,258 Expenditure: Certified Shares \$ 9.29,2815 Expenditure: Certified distributions after adjustments \$ 929,815 Expenditure: Economic Development \$ 929,815 Expenditure: Economic Development \$ 929,815 Expenditure: Certified distributions after adjustments** \$ 3.34,733 Special Purpose \$ 2.231,555 7.810,442 CY 2021 tax rates 1.0000% 0.1600% IC 63.66-61 Expenditure: Public Safety \$ 0.2500% IC 63.66-5.7 Expenditure: Public Safety 0.0000% 0.6000% IC 63.66-5.7 Expenditure: Public Safety 0.0000% 0.6000% 0.6000% 0.6000% 0.6000% 0.6000% <th>Adjustments allo</th> <th>owed under IC 6-3.6-9</th> <th></th> <th></th>	Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9.4 Adjustment for initial imposition, rate increase, or rate decrease \$ - IC 6-3.5-6-17(f) Adjustments \$ - Total Adjustments \$ - Total Adjustments \$ - Total CY 2021 certified distributions after adjustments** \$ 7.810,442 Expenditure: Certified Shares \$ 3.719,258 Expenditure: Certified Shares \$ 3.719,258 Expenditure: Certified Shares \$ 3.719,258 Expenditure: Controlin Facilities \$ 3.928,815 Expenditure: ID Correctional Facilities \$ 9.28,815 Special Purpose \$ 3.34,733 Total CY 2021 certified distributions after adjustments** \$ 7.810,442 CY 2021 tax rates 1.0000% 1.0000% 1.0000% IC 6-3.6-6-10 Expenditure: Certified Shares 1.0000% <th>IC 6-3.6-9-6</th> <th>Statutory adjustments for a negative balance</th> <th></th> <th>-</th>	IC 6-3.6-9-6	Statutory adjustments for a negative balance		-
1C 6-3.5-6-17(f) Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26 \$ - Total Adjustments \$ - Total CY 2021 certified distributions after adjustments** \$ 7,80,042 Expenditure: Certified distribution after adjustments Expenditure: Certified distribution after adjustments \$ 3,719,258 Expenditure: Consinc Development \$ 929,815 Expenditure: IT Correctional Facilities \$ - Property Tax Relief \$ 334,733 Special Purpose \$ 2,231,555 Total CY 2021 tertified distributions after adjustments** \$ 1,0000% CF 36-6-10 Expenditure: Certified Shares \$ 0,10000% IC 6-3.6-6-2.7 Expenditure: Consomic Development \$ 0,2500% IC 6-3.6-6-2.7 Expenditure: Consomic Development \$ 0,0000% IC 6-3.6-7.7 Special Purpose \$ 0,0000% IC 6-3.6-7.7 Special Purpose \$ 0,0000% IC 6-3.6-7.7 Special Purpose \$ 0,0000% IC 6-3.6-7 Special Purpose \$ 0,000	IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
Total Adjustments \$ Total CY 2021 certified distributions after adjustments** \$ Breakdown of CY 2021 certified distribution after adjustments \$ Expenditure: Certified Shares \$ Expenditure: Public Safety \$ Expenditure: Certified Shares \$ Expenditure: Certified Shares \$ Expenditure: Certified Shares \$ Expenditure: Commic Development \$ Expenditure: Certified Shares \$ Copperty Tax Relif \$ Special Purpose \$ Total CY 2021 certified distributions after adjustments** \$ Cf 2021 tax rates \$ Cf 2021 tax rates \$ Cf 6-3.6-6-10 Expenditure: Certified Shares \$ C 6-3.6-6-5 Expenditure: Certofied Shares \$ C 6-3.6-6-9 Expenditure: Conomic Development \$ C 6-3.6-5 Property Tax Relief \$ C 6-3.6-6 Special Purpose \$ C 6-3.6-7 Special Purpose \$ Total certified distributions in C 2-3.0-9-15*** \$ Totat acount balance for December 31, 2019 \$	IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
Total CV 2021 certified distribution after adjustments** Total CV 2021 certified distribution after adjustments Expenditure: Certified Shares \$ 3,719,258 Expenditure: Public Safety \$ 355,081 Spenditure: UT Correctional Facilities \$ 929,815 Spenditure: UT Correctional Facilities \$ 34,733 Special Purpose \$ 334,733 Special Purpose \$ 223,1555 Total CV 2021 certified distributions after adjustments** \$ 2,231,555 CV 2021 tax rates (C 4 2021 certified distributions after adjustments** CV 2021 tax rates (C 4 3.6.6-8 Expenditure: Certified Shares (C 3.3.6-5.9 (C 5.3.6-5.0 Expenditure: Public Safety 0.0000% (C 5.3.6-5.7 Property Tax Relief (C 3.6.6-7 Special Purpose Colspan="2">(S 1.907,470 (S 1.907,470 (S 1.907,470 (S 1.907,470 (S 1.907,470				

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Rush Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$659,420	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$377,757
Effective tax rate for tax year 2017	2.1000%	Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$314,010	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$179,884
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$7,039,182	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$7,432,685
Effective tax rate for tax year 2018	2.1000%	Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,351,991	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,539,374
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$7,698,602	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$7,810,442
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,666,001	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,719,258
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$7,698,602	Total CY 2021 Certified Distribution after Adjustments	\$7,810,442
	\$7,050,002	Totar en 2012 certifica Distribution anten Adjustinents	\$7,010, 44 2
Year Over Year Comparisons			
Percent change in total certified dis	istributions from CY 2020 to CY 2021	1.4527%	
Percent chai	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent chai	ange in certified distribution that is due to	processed collections 1.4527%	
Percent cha	ange in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percen	nt Change in Certified Distribution	1.4527%	

Scott Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		$\neg \neg$
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$!	555,235
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020		103,823
Total FY 2020 Proce	essed Collections	\$ 9,6	659,058
<u> </u>			
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$ 9,6	659,059
			n
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares		471,786
	Expenditure: Public Safety		353,840
	Expenditure: Economic Development	\$	-
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief		715,486
	Special Purpose		,117,947
	Total CY 2021 certified distributions after adjustments**	\$ 9,6	,659,059
CY 2021 tax rate	S		
IC 6-3.6-6-10	– Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.7500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.0000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.1600%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate	Special Pulpose		0.2500% 2.1600%
Calculation of ex	ccess balance under IC 6-3.6-9-15***		
Trust account balar	ce for December 31, 2019	\$ 2,3	379,513
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$ (3	300,424)
Adjusted Trust acco	unt balance for December 31,2019	\$ 2,0	,079,089
(Less):15% of Certif	ed Distribution for CY 2021	\$ (1,4	448,859)
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ (630,230
* The processed co	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	unts January-August 2020 are based	on latest
collections information	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	gency to include all tax revenue repor	rted on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	2020, when determining the amount of	of local
income tax revenue	that is to be distributed to a county in calendar year 2021.	-	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Scott Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$378,373	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$555,235
Effective tax rate for tax year 2017	1.4100%	Effective tax rate for tax year 2018	2.1600%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$268,350	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$257,053
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$8,866,062	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$9,103,823
Effective tax rate for tax year 2018	2.1600%	Effective tax rate for tax year 2019	2.1600%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$4,104,658	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$4,214,733
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$9,244,435	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$9,659,058
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$4,373,008	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$4,471,786
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$201,262	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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$201,262	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	to 445 507	Total CY 2021 Certified Distribution after Adjustments	to (50 050
Total CF 2020 Certified Distribution after Adjustments	\$9,445,697	Total CF 2021 Certified Distribution after Adjustments	\$9,659,059
Year Over Year Com	parisons		
Percent change in total of	certified distributions from CY 2020 to CY 2021	2.2588%	
р	ercent change in certified distribution that is due to a	lifference in the negative balance adjustment 0.0000%	
P	ercent change in certified distribution that is due to pr	ocessed collections 4.3895%	
Р	ercent change in certified distribution that is due to a	rate change for CY 2021 distributions -2.1307%	
Т	otal Percent Change in Certified Distribution	2.2588%	

Shelby Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,255,121
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	15,976,737
Total FY 2020 Proc	essed Collections	\$	17,231,858
<u>B</u>			
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,148,791
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	1,148,791
Total CY 2021 c	ertified distributions after adjustments**	\$	18,380,648
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	11,487,905
	Expenditure: Public Safety	\$	4,020,767
	Expenditure: Economic Development	\$	2,871,976
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	18,380,648
CY 2021 tax rate	lS		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.3500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7			0.0000%
Total tax rate	Special Purpose		1.6000%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
Trust account bala	nce for December 31, 2019	\$	5,773,284
(Less): Estimated d	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,335,479)
Adjusted Trust acco	unt balance for December 31,2019	\$	4,437,805
(Less):15% of Certif	ied Distribution for CY 2021	\$	(2,757,097)
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,680,708
•	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo	ounts January-August 2020 ar	e based on latest
	tion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	gency to include all tax reven	ue reported on
an annual return o	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	2020, when determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		
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**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Shelby Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributi	ons	<u>CY 2021</u>	Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to Augus	t 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Decemb	er 31, 2018 \$1,579,680	Amounts reported on individual income tax returns proce	ssed between July 1,2019 and December 31,2019	\$1,255,121
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018		1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,053,120	Processed Collections at 0.1% from Ju	uly 1, 2019 to December 31,2019	\$836,747
Amount reported on individual income tax returns processed between January 1, 2019 and June	e 30, 2019 \$14,890,445	Amounts reported on individual income tax returns proce	ssed between January 1,2020 and August 31,2020	\$15,976,737
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019		1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$9,926,963	Processed Collections at 0.1% from Ja	anuary 1, 2019 to August 31,2020	\$10,651,158
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$16,470,125	IC 6-3.6-9-4 Total FY 2021 Processed Collections		\$17,231,858
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$10,980,083	Processed Collections at 0.1% from Ju	Ily 1,2019 to August 31,2020	\$11,487,905
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative b	alances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 Adjustment of clerical or mathematic	al errors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0	IC 6-3.6-9-8 Adjustment for initial imposition, rate	e increase, or rate decrease	\$1,148,791
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for pr	roperty tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments		\$1,148,791
Total CY 2020 Certified Distribution after Adjustments	\$16,470,125	Total CY 2021 Certified Distribution after Adjustr	ments	\$18,380,648
Yea	r Over Year Comparisons			
Perc	ent change in total certified distributions from CY 2020 to CY 2021		11.5999%	
	Percent change in certified distribution that is due to	o a difference in the negative balance adjustment	0.0000%	
	Percent change in certified distribution that is due to	o processed collections	4.6249%	
	Percent change in certified distribution that is due to	o a rate change for CY 2021 distributions	6.9750%	
	Total Percent Change in Certified Distribution		11.5999%	

Spencer Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	a	
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	186,298
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	4,033,946
Total FY 2020 Proce	used Collections	\$	4,220,244
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	4,220,244
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	1,377,382
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	2,637,653
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	205,209
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	4,220,244
CY 2021 tax rate	c		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0389%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			0.8000%
	cess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	868,044
. ,	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(328,518)
	unt balance for December 31,2019	\$	539,526
	ed Distribution for CY 2021	\$	(633,037)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	-
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amount	ts January-August 2020 are	based on latest
	ion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Ager		-
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2021	U, when determining the an	nount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Spencer Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Coll	ections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$200,654 Amounts reporter 0.8000% \$250,818	d on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$186,298 0.8000% \$232,873
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,855,908 Amounts reporter 0.8000% \$4,819,885	d on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$4,033,946 0.8000% \$5,042,433
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$4,056,562 IC 6-3.6-9-4 Total \$5,070,703	FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$4,220,244 \$5,275,305
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	Adjustments al \$0 IC 6-3.6-9-6 \$0 IC 6-3.6-9-7 \$0 IC 6-3.6-9-8 \$0 IC 6-3.6-17(f) \$0 Total Adjustments	Ilowed under IC 6-3.6-9 Statutory adjustments for negative balances Adjustment of clerical or mathematical errors in any prior year Adjustment for initial imposition, rate increase, or rate decrease Adjustment for increase in rate for property tax levy replacement	\$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments		s Certified Distribution after Adjustments	\$4,220,244
	parisons exertified distributions from CY 2020 to CY 2021 ercent change in certified distribution that is due to a difference in the negrerent change in certified distribution that is due to processed collections ercent change in certified distribution that is due to a rate change for CY 20 tail Percent Change in Certified Distribution	4.0350%	

St. Joseph Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Due se se se la Cult	ertiens from July 1, 2010 to August 21, 2020 under C 2, C 0, 4*		
	ections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	\$	
Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019			13,613,696
Amounts reported	l on individual income tax returns processed between January 1,2020 and August 31,2020	\$	118,710,441
Total FY 2020 Proc	cessed Collections	\$	132,324,136
Adjustments al	lowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
<u>Total CY 2021 c</u>	certified distributions after adjustments**	\$	132,324,137
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	37,776,651
	Expenditure: Public Safety	\$	18,903,448
		\$	
	Expenditure: Economic Development		30,245,517
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	45,398,521
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	132,324,137
CY 2021 tax rat	es		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
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 e	excess balance under IC 6-3.6-9-15***		
	Ince for December 31, 2019	\$	37,916,894
	listributions in CY 2020 (Not included in Trust balance 2019)	\$	(13,743,034)
. ,			,
-	ount balance for December 31,2019	\$ \$	24,173,860
	ified Distribution for CY 2021 alance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	ې د د	(19,848,621) 4,325,239
	ollections amounts July-December 2019 are based on latest collections information from CY 2018 & processed c		
	ation from CY 2019. A minimal amount can come from any other year.	onections amounts January-August 2020 a	
an annual return o	der 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the S or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and endir us that is to be distributed to a country is calendar year 2021.		•
	ie that is to be distributed to a county in calendar year 2021. t the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collectic	ons and total adjustments due to the natu	re of the
calculations.			
*** As stated in IC	6-3.6-9-15(d), the budget agency shall update the information describedin this report, before February 15th, to	include the excess account balances to b	e distributed.
This report has been	en prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.		

St. Joseph Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		<u>CY 2021 Ce</u>	rtified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	P	rocessed Collections from July 1, 2019 to August 31	, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$12,580,352 Ar	mounts reported on individual income tax returns processed	between July 1,2019 and December 31,2019	\$13,613,696
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018		1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$7,188,773	Processed Collections at 0.1% from July 1,	2019 to December 31,2019	\$7,779,255
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$113,174,920 Ar	mounts reported on individual income tax returns processed	between January 1,2020 and August 31,2020	\$118,710,441
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019		1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$64,671,383	Processed Collections at 0.1% from Januar	γ 1, 2019 to August 31,2020	\$67,834,537
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$125,755,272	C 6-3.6-9-4 Total FY 2021 Processed Collections		\$132,324,136
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$71,860,156	Processed Collections at 0.1% from July 1,	2019 to August 31,2020	\$75,613,792
Adjustments allowed under IC 6-3.6-9	A	djustments allowed under IC 6-3.6-9		
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	C 6-3.6-9-6 Statutory adjustments for negative balance	ces	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC	C 6-3.6-9-7 Adjustment of clerical or mathematical er	rors in any prior year	\$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0 IC	C 6-3.6-9-8 Adjustment for initial imposition, rate incr	ease, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 IC	C 6-3.5-6-17(f) Adjustment for increase in rate for proper	ty tax levy replacement	\$0
Total Adjustments	\$0 Tr	otal Adjustments		\$0
Total CY 2020 Certified Distribution after Adjustments	\$125,755,272 To	otal CY 2021 Certified Distribution after Adjustmen	ts	\$132,324,137
	¥123,733,272			\$152j52-1j257
Year Over Year Comparisons				
Percent change in total certified distributio	ns from CY 2020 to CY 2021		5.2235%	
Percent change in ce	ertified distribution that is due to a differ	rence in the negative balance adjustment	0.0000%	
Percent change in ce	ertified distribution that is due to process	sed collections	5.2235%	
	ertified distribution that is due to a rate of		0.0000%	
	e in Certified Distribution		5.2235%	

Starke Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	391,602	
	mounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$			
Total FY 2020 Proce	used Collections	\$	7,461,759	
<u> </u>				
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments		\$	-	
Total CY 2021 ce	rtified distributions after adjustments**	\$	7,461,759	
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$	2,181,801	
	Expenditure: Public Safety	\$	-	
	Expenditure: Economic Development	\$	2,181,801	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	261,816	
	Special Purpose	\$	2,836,341	
	Total CY 2021 certified distributions after adjustments**	\$	7,461,759	
CY 2021 tax rate	s			
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%	
IC 6-3.6-5	Property Tax Relief		0.0600%	
IC 6-3.6-7 Total tax rate	Special Purpose		0.6500% 1.7100%	
Total tax fate			1.7100/6	
Calculation of ex	ccess balance under IC 6-3.6-9-15***			
	ce for December 31, 2019	\$	2,414,508	
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(691,448)	
. ,	unt balance for December 31,2019	\$	1,723,060	
	ed Distribution for CY 2021	\$	(1,119,264)	
Excess account bal	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	603,796	
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts ion from CY 2010. A minimal amount can come from any other year	January-August 2020 are	e based on latest	
	ion from CY 2019. A minimal amount can come from any other year.			
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agence			
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020,	, when determining the a	amount of local	
income tax revenue	that is to be distributed to a county in calendar year 2021.			
**Dianco poto that	the tested adjusted Contifed Distributions upby will not abuse system established over af anoscool collections and tested adjust		of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Starke Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$400,207	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$391,602
Effective tax rate for tax year 2017	1.7100%	Effective tax rate for tax year 2018	1.7100%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$234,039	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$229,007
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$6,932,604	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$7,070,157
Effective tax rate for tax year 2018	1.7100%	Effective tax rate for tax year 2019	1.7100%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$4,054,154	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$4,134,595
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$7,332,811	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$7,461,759
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$4,288,194	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$4,363,602
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-8-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$0 \$0 \$0 \$0	Adjustments allowed under IC 6-3.6-9 Statutory adjustments for negative balances IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9.7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9.8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$0 \$0 \$0 \$0 \$0
Total CY 2020 Certified Distribution after Adjustments	\$7,332,812	Total CY 2021 Certified Distribution after Adjustments	\$7,461,759
Percent chang Percent chang	nge in certified distribution that is due to nge in certified distribution that is due to	b a difference in the negative balance adjustment 0.0000% processed collections 1.7585% 0 a rate change for CY 2021 distributions 0.0000% 1.7585%	

Steuben Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,501,213
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	15,444,644
Total FY 2020 Proc	essed Collections	\$	16,945,857
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	16,945,857
			r
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	9,466,959
	Expenditure: Public Safety	\$	2,366,740
	Expenditure: Economic Development	\$	2,366,740
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	2,745,418
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	16,945,857
CY 2021 tax rate	s		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
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 e	ccess balance under IC 6-3.6-9-15***		
	ce for December 31. 2019	\$	6,594,010
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(2,538,261)
· · · ·	unt balance for December 31,2019	\$	4,055,749
	ied Distribution for CY 2021	\$	(2,541,879)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,513,870
* The processed co	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections information from CY 2018 are based collections amounts July-December 2019 are based on latest collections and are based on latest collections are based on latest collections and are based on latest collections are based on are based on latest collections are based o	anuary-August 2020 ar	e based on latest
collections informa	ion from CY 2019. A minimal amount can come from any other year.		
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	to include all tax rever	nue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, v	when determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		
**Diasco noto that	the total adjusted Cartified Distributions value will not always avastly match with the sum of processed collections and total adjust		o of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Steuben Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017	\$1,618,832 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 (\$1,501,21) 1.7900% Effective tax rate for tax year 2018 1.7900
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	1.7900% Effective (a) faile for (a) year 2018 1.7900 \$904,375 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 \$838,66
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$14,824,320 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 \$15,44,64 1.7900% Effective tax rate for tax year 2019 1.7900 \$8,281,743 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 \$8,628,293
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$16,443,152 IC 6-3.6-9.4 Total FY 2021 Processed Collections \$16,945,85 \$9,186,118 Processed Collections at 0.1% from July 1,2019 to August 31,2020 \$9,466,95
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments	\$0 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 \$
Total CY 2020 Certified Distribution after Adjustments	\$16,443,152 Total CY 2021 Certified Distribution after Adjustments \$16,945,85
Percent change in certified dis	istribution that is due to a difference in the negative balance adjustment 0.0000% Istribution that is due to processed collections 3.0572% Iistribution that is due to a rate change for CY 2021 distributions 0.0000%

Sullivan Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	313,542
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	3,367,043
Total FY 2020 Proc	essed Collections	\$	3,680,585
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	3,749,468
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	3,749,468
<u>Total CY 2021 ce</u>	ertified distributions after adjustments**	\$	7,430,053
	Breakdown of CY 2021 certified distribution after adjustments	4	
	Expenditure: Certified Shares	\$	-
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	6,555,929
	Expenditure: LIT Correctional Facilities	\$	874,124
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	7,430,053
CY 2021 tax rate	20		
IC 6-3.6-6-10	Expenditure: Certified Shares		0.0000%
IC 6-3.6-6-8			0.0000%
	Expenditure: Public Safety		
IC 6-3.6-6-9	Expenditure: Economic Development		1.5000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.7000%
Colculation of a	xcess balance under IC 6-3.6-9-15***		
		*	1 935 607
	nce for December 31, 2019	\$	1,835,697
. ,	stributions in CY 2020 (Not included in Trust balance 2019)	\$	-
	unt balance for December 31,2019	\$ \$	1,835,697
	ied Distribution for CY 2021	> 	(1,114,508) 721.189
	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	>	,
•	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collection: tion from CY 2019. A minimal amount can come from any other year.	is amounts January-August 2020 ar	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Bud		
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August	st 31, 2020, when determining the	amount of local
income tax revenue	e that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Sullivan Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribu	utions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 \$70,526		Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$313,542
Effective tax rate for tax year 2017	0.3750%	Effective tax rate for tax year 2018	0.6000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$188,069	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$522,570
Amount reported on individual income tax returns processed between January 1, 2019 and Ju	ine 30, 2019 \$2,249,922	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$3,367,043
Effective tax rate for tax year 2018	0.6000%	Effective tax rate for tax year 2019	0.8750%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,749,870	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,848,049
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$2,320,448	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$3,680,585
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,937,939	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$4,370,619
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$4,374,049	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$3,749,468
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$4,374,049	Total Adjustments	\$3,749,468
Total CY 2020 Certified Distribution after Adjustments	\$6,694,497	Total CY 2021 Certified Distribution after Adjustments	\$7,430,053
Ye	ear Over Year Comparisons		
Pe	ercent change in total certified distributions from CY 2020 to CY 2021	10.9875%	
	Percent change in certified distribution that is due to	o a difference in the negative balance adjustment 0.0000%	
	Percent change in certified distribution that is due to	o processed collections 20.3172%	
	Percent change in certified distribution that is due to	o a rate change for CY 2021 distributions -9.3298%	
	Total Percent Change in Certified Distribution	10.9875%	

Switzerland Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

r	CT 2022 Certified Distributions		
Processed Colle	<u>actions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*</u>		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	168,420
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	1,755,738
Total FY 2020 Proc	essed Collections	\$	1,924,158
			· · ·
Adjustments all	lowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	_
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	
IC 6-3.6-9-8	Adjustment or initial imposition, rate increase, or rate decrease	\$	481,040
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	401,040
		\$	481,040
Total Adjustments		Ş	481,040
Total CY 2021 c	ertified distributions after adjustments**	\$	2,405,198
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	1,924,158
	Expenditure: Public Safety	\$	481,040
	Expenditure: Economic Development	\$	
	Expenditure: LIT Correctional Facilities	\$	_
	Property Tax Relief	\$	
	Special Purpose	\$	
	Total CY 2021 certified distributions after adjustments**	ŝ	2,405,198
		Ŷ	2,403,130
CY 2021 tax rate	99		
IC 6-3.6-6-10			1 0000%
	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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		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 e	xcess balance under IC 6-3.6-9-15***		
Trust account bala	nce for December 31, 2019	\$	874,402
(Less): Estimated d	istributions in CY 2020 (Not included in Trust balance 2019)	\$	(318,531)
Adjusted Trust acco	ount balance for December 31,2019	\$	555,871
(Less):15% of Certi	fied Distribution for CY 2021	\$	(360,780)
Excess account ba	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	195,091
* The processed co	ollections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collec	ctions amounts January-August 2020 are	based on latest
	ition from CY 2019. A minimal amount can come from any other year.	, .	
	ler 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State	Budget Agency to include all tax revenue	e reported on
	r amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending Au		-
	e that is to be distributed to a county in calendar year 2021.	agust 51, 2020, when determining the all	nount of local
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections a	and total adjustments due to the nature	of the
calculations.			
*** As stated in IC	6-3.6-9-15(d), the budget agency shall update the information describedin this report, before February 15th, to inclu	ude the excess account balances to be d	istributed.

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

Switzerland Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$138,550	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$168,420
Effective tax rate for tax year 2017	1.0000%	Effective tax rate for tax year 2018	1.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$138,550	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$168,420
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$1,756,591	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$1,755,738
Effective tax rate for tax year 2018	1.0000%	Effective tax rate for tax year 2019	1.0000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$1,756,591	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$1,755,738
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$1,895,141	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$1,924,158
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$1,895,141	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$1,924,158
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$481,040
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$481,040
Total CY 2020 Certified Distribution after Adjustments	\$1,895,141	Total CY 2021 Certified Distribution after Adjustments	\$2,405,198
	\$1,073,141	Total CT 2021 Certified Distribution after Aujustments	\$2,403,136
Year Over Year Comparisons			
Percent change in total certified dis	istributions from CY 2020 to CY 2021	26.9139%	
Percent cha	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	nge in certified distribution that is due to	processed collections 1.5311%	
Percent cha	nge in certified distribution that is due to	a rate change for CY 2021 distributions 25.3828%	
Total Percer	nt Change in Certified Distribution	26.9139%	

Tippecanoe Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	4,919,094
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	47,288,417
Total FY 2020 Proc		\$	52,207,511
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	8,543,047
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	8,543,047
Total CY 2021 ce	ertified distributions after adjustments**	\$	60,750,559
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	26,526,162
	Expenditure: Public Safety	\$	8,543,047
	Expenditure: Economic Development	\$	18,984,550
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	6,696,800
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	60,750,559
CY 2021 tax rate			
IC 6-3.6-6-10	—		0.5589%
	Expenditure: Certified Shares		
IC 6-3.6-6-8	Expenditure: Public Safety		0.1800%
IC 6-3.6-6-9	Expenditure: Economic Development		0.4000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.1411%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			1.2800%
Colculation of a	xcess balance under IC 6-3.6-9-15***		
		*	10 001 531
	nce for December 31, 2019	\$ \$	16,801,521
· /	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(5,804,819)
,	unt balance for December 31,2019	\$	10,996,702
	ied Distribution for CY 2021	\$	(9,112,584)
	lance to be distributed on May 1st pursuant to IC 6-3.6-9-15*** Nations amounts hule December 2010 are based as latest collections information from CV 2018 & proceeded collections are	Ŧ	1,884,118
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections am tion from CY 2019. A minimal amount can come from any other year.	iounts January-August 2020 ar	e based on latest
		Agonou to include all tourses	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget		-
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31,	, 2020, when determining the a	amount of local
	e that is to be distributed to a county in calendar year 2021.		
**Please note that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total	adjustments due to the nature	of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Tippecanoe Explanation of change from CY2020 to CY2021 LIT Certified Distributions

	CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to	June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns	processed between July 1, 2018 and December 31, 2018	\$4,660,025	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$4,919,094
Effective tax rate for tax year	2017	1.1000%	Effective tax rate for tax year 2018	1.1000%
Processed Collections at 0.1%	from July 1, 2018 to December 31,2018	\$4,236,387	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$4,471,904
Amount reported on individual income tax returns	processed between January 1, 2019 and June 30, 2019	\$45,819,794	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$47,288,417
Effective tax rate for tax year	2018	1.1000%	Effective tax rate for tax year 2019	1.1000%
Processed Collections at 0.1%	from January 1, 2019 to June 30,2019	\$41,654,358	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$42,989,470
IC 6-3.6-9-4 Total FY 2020 Processed Collections		\$50,479,819	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$52,207,511
Processed Collections at 0.1%	from July 1,2018 to June 30,2019	\$45,890,745	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$47,461,374
Adjustments allowed under IC 6-3.6-9			Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for neg	gative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mat	hematical errors in any prior year	\$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 imposit	ion, rate increase, or rate decrease	\$8,260,334	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$8,543,047
IC 6-3.5-6-17(f) Adjustment for increase in rat	te for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments		\$8,260,334	Total Adjustments	\$8,543,047
Total CY 2020 Certified Distribution after A	Adjustments	\$58,740,153	Total CY 2021 Certified Distribution after Adjustments	\$60,750,559
Total el 2020 certifica Distribution alter P				
	Year Over Year Comparisons			
	Percent change in total certified dis	stributions from CY 2020 to CY 2021	3.4225%	
	Percent cha	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
	Percent cha	nge in certified distribution that is due to	processed collections 2.9412%	
		nge in certified distribution that is due to		
		nt Change in Certified Distribution	3.4225%	
	Total Percer	in change in certified Distribution	3.4223/8	

* The processed collections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts January-August 2020 are based on latest collections information from CY 2019. A minimal amount can come from any other year.

Tipton Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Collec	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported of	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	353,066
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	9,632,524
Total FY 2020 Proce	ssed Collections	\$	9,985,590
Adjustments allo	<u>wed under IC 6-3.6-9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	9,985,591
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	5,745,555
	Expenditure: Public Safety	\$	499,280
	Expenditure: Economic Development	\$	1,436,389
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	768,122
	Special Purpose	\$	1,536,245
	Total CY 2021 certified distributions after adjustments**	\$	9,985,591
CY 2021 tax rate			
IC 6-3.6-6-10	-		1,4960%
	Expenditure: Certified Shares		
IC 6-3.6-6-8	Expenditure: Public Safety		0.1300%
IC 6-3.6-6-9	Expenditure: Economic Development		0.3740%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.2000%
IC 6-3.6-7	Special Purpose		0.4000%
Total tax rate			2.6000%
	cess balance under IC 6-3.6-9-15***		
Trust account balan	e for December 31, 2019	\$	1,305,851
. ,	tributions in CY 2020 (Not included in Trust balance 2019)	\$	(27,404)
	int balance for December 31,2019	\$	1,278,447
	d Distribution for CY 2021	\$	(1,497,839)
	nce to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	-
	ections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jan	uary-August 2020 are	e based on latest
collections informat	on from CY 2019. A minimal amount can come from any other year.		
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to		•
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wh	en determining the a	mount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Tipton Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$404,021	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$353,066
Effective tax rate for tax year 2017	2.6000%	Effective tax rate for tax year 2018	2.6000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$155,393	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$135,795
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$9,659,433	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$9,632,524
Effective tax rate for tax year 2018	2.6000%	Effective tax rate for tax year 2019	2.6000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,715,167	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$3,704,817
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$10,063,454	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$9,985,590
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,870,559	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$3,840,612
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$10,063,455	Total CY 2021 Certified Distribution after Adjustments	\$9,985,591
	\$10,000,100		\$5,505,551
Year Over Year Comparisons			
Percent change in total certified dis	stributions from CY 2020 to CY 2021	-0.7737%	
Percent char	nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent chan	nge in certified distribution that is due to	processed collections -0.7737%	
Percent char	nge in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percen	nt Change in Certified Distribution	-0.7737%	

Union Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	174,262
	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	2,488,645
Total FY 2020 Proce		\$	2,662,907
			,,
Adjustments all	owed under IC 6-3.6- <u>9</u>		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	380,415
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	380,415
Total CY 2021 ce	rtified distributions after adjustments**	\$	3,043,322
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	1,521,661
	Expenditure: Public Safety	\$	760,831
	Expenditure: Economic Development	\$	380,415
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	380,415
	Total CY 2021 certified distributions after adjustments**	\$	3,043,322
CY 2021 tax rate	S		
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		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate			2.0000%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	735,270
	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(130,262)
. ,	unt balance for December 31,2019	\$	605,008
	ed Distribution for CY 2021	\$	(456,498)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	148.509
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amour		
	ion from CY 2019. A minimal amount can come from any other year.		
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Age	ency to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 20		•
	that is to be distributed to a county in calendar year 2021.	Lo,en determining the d	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Union Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$161,330	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$174,262
Effective tax rate for tax year 2017	1.7500%	Effective tax rate for tax year 2018	1.7500%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$92,189	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$99,578
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$2,382,190	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$2,488,645
Effective tax rate for tax year 2018	1.7500%	Effective tax rate for tax year 2019	1.7500%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$1,361,251	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$1,422,083
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$2,543,520	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$2,662,907
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$1,453,440	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$1,521,661
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$380,415
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$380,415
Total CY 2020 Certified Distribution after Adjustments	\$2,543,520	Total CY 2021 Certified Distribution after Adjustments	\$3,043,322
	\$2,543,520		\$5,545,522
Year Over Year Comparisons			
Percent change in total certified dist	tributions from CY 2020 to CY 2021	19.6500%	
Percent chan	ige in certified distribution that is due to	o a difference in the negative balance adjustment 0.0000%	
Percent chan	nge in certified distribution that is due to	p processed collections 4.6938%	
Percent chan,	ge in certified distribution that is due to	a rate change for CY 2021 distributions 14.9562%	
Total Percent	t Change in Certified Distribution	19.6500%	

Vanderburgh Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colley	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	4,447,999	
	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proce		\$	54,603,111 59,051,110	
Total FY 2020 Proce	ssea collections	Ş	59,051,110	
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	_	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	_	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$		
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$		
Total Adjustments	Aujustment for increase in rate locally provided nomestead creats pursuant to te 10-5.5-7-20	\$	-	
· · · · · · · · · · · · · · · · · · ·				
Total CY 2021 ce	rtified distributions after adjustments**	\$	59,051,110	
	Development for poor contribution the transformation to			
	Breakdown of CY 2021 certified distribution after adjustments	A	44 460 565	
	Expenditure: Certified Shares	\$	44,460,565	
	Expenditure: Public Safety	\$	9,841,852	
	Expenditure: Economic Development	\$	-	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	4,748,693	
	Special Purpose	\$	-	
	Total CY 2021 certified distributions after adjustments**	\$	59,051,110	
CY 2021 tax rate	s			
IC 6-3.6-6-10	Expenditure: Certified Shares		0.9035%	
IC 6-3.6-6-8	Expenditure: Public Safety		0.2000%	
IC 6-3.6-6-9	Expenditure: Economic Development		0.0000%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%	
IC 6-3.6-5	Property Tax Relief		0.0965%	
IC 6-3.6-7				
	Special Purpose		0.0000%	
Total tax rate			1.2000%	
Calculation of ex	ccess balance under IC 6-3.6-9-15***			
Trust account balan	ce for December 31, 2019	\$	17,904,410	
(Less): Estimated di	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(4,058,222)	
. ,	unt balance for December 31,2019	\$	13,846,188	
	ed Distribution for CY 2021	\$	(8,857,667)	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	4,988,521	
* The processed col	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections a	mounts January-August 2020 a	re based on latest	
collections informat	ion from CY 2019. A minimal amount can come from any other year.			
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budge	et Agency to include all tax rever	nue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 3	• .		
	that is to be distributed to a county in calendar year 2021.	-,,		
	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total	al adjustments due to the patier	e of the	
calculations.	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total	al adjustments due to the hatur	e or the	
*** As stated in IC 6	5-3.6-9-15(d), the budget agency shall update the information describedin this report, before February 15th, to include the	e excess account balances to be	distributed.	
	n prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.			
This report has been	י ארבאסובע אי נווב וועומוום סגמנב במעצבו אצבווגי אינוגע וויג נווג נו גר ב-ס.ס-ס-ס.			

Vanderburgh Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$3,790,880	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$4,447,999
Effective tax rate for tax year 2017	1.0000%	Effective tax rate for tax year 2018	1.2000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$3,790,880	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$3,706,666
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$51,086,022	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$54,603,111
Effective tax rate for tax year 2018	1.2000%	Effective tax rate for tax year 2019	1.2000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$42,571,685	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$45,502,593
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$54,876,902	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$59,051,110
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$46,362,565	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$49,209,259
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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	\$758,176	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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$758,176	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$55,635,078	Total CY 2021 Certified Distribution after Adjustments	\$59,051,110
Total Cr 2020 Certified Distribution after Aujustments	\$10,650,656	Total CF 2021 Certified Distribution after Adjustments	\$59,051,110
Year Over Year Comparisons	5		
Percent change in total certified d	listributions from CY 2020 to CY 2021	6.1401%	
Percent cha	ange in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent cha	ange in certified distribution that is due to	processed collections 7.5028%	
Percent cha	ange in certified distribution that is due to	a rate change for CY 2021 distributions -1.3628%	
Total Perce	ent Change in Certified Distribution	6.1401%	

Vermillion Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	155,057	
	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020			
Total FY 2020 Proc		\$	4,844,052 4,999,109	
		Ŧ	.,,	
Adiustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	_	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$		
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$		
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments	Aujustinent for increase in rate locary provided nonestead creats pursuant to re-0-3.3-7-20	\$		
		ې ب	-	
Total CY 2021 c	ertified distributions after adjustments**	\$	4,999,110	
1010101 2022 0		÷	4,555,110	
	Breakdown of CY 2021 certified distribution after adjustments		p	
	Expenditure: Certified Shares	\$	1,666,370	
	Expenditure: Public Safety	\$	2,499,555	
	Expenditure: Economic Development	\$	833,185	
	Expenditure: LIT Correctional Facilities	\$	-	
	Property Tax Relief	\$	-	
	Special Purpose	\$	-	
	Total CY 2021 certified distributions after adjustments**	\$	4,999,110	
CY 2021 tax rate				
	—			
IC 6-3.6-6-10	Expenditure: Certified Shares		0.5000%	
IC 6-3.6-6-8	Expenditure: Public Safety		0.7500%	
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%	
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		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 e	ccess balance under IC 6-3.6-9-15***			
Trust account bala	ice for December 31, 2019	\$	1,286,957	
(Less): Estimated d	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(327,495)	
Adjusted Trust acco	unt balance for December 31,2019	\$	959,462	
(Less):15% of Certij	ied Distribution for CY 2021	\$	(749,867)	
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	209,596	
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Januar tion from CY 2019. A minimal amount can come from any other year.	y-August 2020 are	e based on latest	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to inc	lude all tax reven	ue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when	betermining the a	infount of local	
	that is to be distributed to a county in calendar year 2021.			
**Dlasca nota that	the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments	due to the nature	of the	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Vermillion Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distrib	outions	CY 2021 Certified Distribu	tions
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-	3.6-9-4*
Amount reported on individual income tax returns processed between July 1, 2018 and Dece	ember 31, 2018 \$70,069	Amounts reported on individual income tax returns processed between July 1,20	19 and December 31,2019 \$155,057
Effective tax rate for tax year 2017	0.5250%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$133,465	Processed Collections at 0.1% from July 1, 2019 to Decembe	\$103,371
Amount reported on individual income tax returns processed between January 1, 2019 and	June 30, 2019 \$4,781,088	Amounts reported on individual income tax returns processed between January	L,2020 and August 31,2020 \$4,844,052
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$3,187,392	Processed Collections at 0.1% from January 1, 2019 to August	st 31,2020 \$3,229,368
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$4,851,157	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$4,999,109
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$3,320,857	Processed Collections at 0.1% from July 1,2019 to August 31	2020 \$3,332,739
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$C
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior ye	ar \$0
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$130,128	IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decre	ase \$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replace	ment \$0
Total Adjustments	\$130,128	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$4,981,286	Total CY 2021 Certified Distribution after Adjustments	\$4,999,110
Total et 2020 certified Distribution after Aujustments	\$ 4 ,301,200	Total CF 2022 Certifica Distribution after Adjustments	\$*••••••
5	/ear Over Year Comparisons		
F	Percent change in total certified distributions from CY 2020 to CY 2021	0.357	8%
	Percent change in certified distribution that is due	to a difference in the negative balance adjustment 0.000	0%
	Percent change in certified distribution that is due	÷ ,	
	Percent change in certified distribution that is due		
	Total Percent Change in Certified Distribution	0.357	
Letter and the second se	rotari ercent change in cel tilled Distribution	0.337	070

Vigo Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,874,748
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	41,974,576
Total FY 2020 Proc	essed Collections	\$	43,849,324
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	733,597
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	733,597
Total CY 2021 ce	ertified distributions after adjustments**	\$	44,582,920
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	16,718,595
	Expenditure: Public Safety	\$	6,687,438
	Expenditure: Economic Development	\$	11,145,730
	Expenditure: LIT Correctional Facilities	\$	4,458,292
	Property Tax Relief	\$	-
	Special Purpose	\$	5,572,865
	Total CY 2021 certified distributions after adjustments**	\$	44,582,920
CY 2021 tax rate			
	—		0.75000/
IC 6-3.6-6-10	Expenditure: Certified Shares		0.7500%
IC 6-3.6-6-8	Expenditure: Public Safety		0.3000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.5000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7	Special Purpose		0.2500%
Total tax rate			2.0000%
	<pre>kcess balance under IC 6-3.6-9-15***</pre>		
	ice for December 31, 2019	\$	9,946,646
. ,	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(823,361)
	unt balance for December 31,2019	\$	9,123,285
	ied Distribution for CY 2021	\$	(6,687,438)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	2,435,847
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts tion from CY 2019. A minimal amount can come from any other year.	January-August 2020 ar	e based on latest
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agence	cy to include all tax reven	ue reported on
an annual return or	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020,	, when determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		
**Diasca pata that	the total adjusted Cartiford Distributions value will not always exactly match with the sum of processed collections and total adjust	tmonts due to the patur	oftho

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Vigo Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,628,238 1.2500% \$1,302,591	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,874,748 1.4375% \$1,304,173
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$29,190,349 <u>1.4375%</u> \$20,306,330	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$41,974,576 2.0000% \$20,987,288
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$30,818,588 \$21,608,921	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$43,849,324 \$22,291,461
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustments	\$0 \$0 \$12,399,254 \$0 \$12,399,254	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement Total Adjustments Total Adjustment	\$0 \$0 \$733,597 \$0 \$733,597
Total CY 2020 Certified Distribution after Adjustments	\$43,217,841	Total CY 2021 Certified Distribution after Adjustments	\$44,582,920
Percent chan Percent chan	nge in certified distribution that is due to nge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000% o processed collections 30.1513% o a rate change for CY 2021 distributions -26.9927% 3.1586% 3.1586%	

Wabash Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	3,333,777
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	19,288,944
Total FY 2020 Proc	essed Collections	\$	22,622,721
8			· · · ·
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 ce	rtified distributions after adjustments**	\$	22,622,721
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	13,339,604
	Expenditure: Public Safety	\$	2,652,319
	Expenditure: Economic Development	\$	1,950,235
	Expenditure: LIT Correctional Facilities	\$	780,094
	Property Tax Relief	\$	3,900,469
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	22,622,721
CV 2021 tox rate	-		
<u>CY 2021 tax rate</u>	_		4 74 9 99 (
IC 6-3.6-6-10	Expenditure: Certified Shares		1.7100%
IC 6-3.6-6-8	Expenditure: Public Safety		0.3400%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.1000%
IC 6-3.6-5	Property Tax Relief		0.5000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.9000%
			r
	teess balance under IC 6-3.6-9-15***		
	ce for December 31, 2019	\$	7,048,323
· · ·	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,674,864)
	unt balance for December 31,2019	\$	5,373,459
	ed Distribution for CY 2021	\$	(3,393,408)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,980,051
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts J ion from CY 2019. A minimal amount can come from any other year.	lanuary-August 2020 are	e based on latest
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency	/ to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020,		
	that is to be distributed to a county in calendar year 2021.		
	, , , , , , , , , , , , , , , , , , ,		of the

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Wabash Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Dis	ributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17	a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and	December 31, 2018 \$2,355,735	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$3,333,777
Effective tax rate for tax year 2017	2.9000%	Effective tax rate for tax year 2018	2.9000%
Processed Collections at 0.1% from July 1, 2018 to December 31,20	8 \$812,322	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$1,149,578
Amount reported on individual income tax returns processed between January 1, 2019 a	nd June 30, 2019 \$18,488,463	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$19,288,944
Effective tax rate for tax year 2018	2.9000%	Effective tax rate for tax year 2019	2.9000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$6,375,332	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$6,651,360
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$20,844,198	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$22,622,721
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$7,187,654	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$7,800,938
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$20,844,199	Total CY 2021 Certified Distribution after Adjustments	\$22,622,721
Total CT 2020 Certifica Distribution arter Aujustnents	\$20,044,233	Totaren 2012 eertineu Distribution arten Aujustinentis	<i>422,022,721</i>
	Year Over Year Comparisons		
	Percent change in total certified distributions from CY 2020 to CY 2021	8.5325%	
	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 8.5325%	
	Percent change in certified distribution that is due	to a rate change for CY 2021 distributions 0.0000%	
	Total Percent Change in Certified Distribution	8.5325%	

Warren Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	194,065
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	4,442,220
Total FY 2020 Proc	essed Collections	\$	4,636,285
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 c	ertified distributions after adjustments**	\$	4,636,285
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	2,843,005
	Expenditure: Public Safety	\$	656,078
	Expenditure: Economic Development	\$	437,385
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	699,817
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	4,636,285
CY 2021 tax rate	20		
IC 6-3.6-6-10	Expenditure: Certified Shares		1.3000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.3000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2000%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
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 a	xcess balance under IC 6-3.6-9-15***		
	ice for December 31, 2019	ć	1,405,287
	stributions in CY 2020 (Not included in Trust balance 2019)	\$ \$	
· · · · · · · · · · · · · · · · · · ·	unt balance for December 31,2019	\$	(34,658) 1,370,630
	ied Distribution for CY 2021	\$	(695,443)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	Ś	675.187
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jar	uary-August 2020 are	
	tion from CY 2019. A minimal amount can come from any other year.	,	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to) include all tax revenu	le reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wh		•
	that is to be distributed to a county in calendar year 2021.	ien acternining tile di	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Warren Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$226,016	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$194,065
Effective tax rate for tax year 2017	2.1200%	Effective tax rate for tax year 2018	2.1200%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$106,611	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$91,540
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$4,322,183	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$4,442,220
Effective tax rate for tax year 2018	2.1200%	Effective tax rate for tax year 2019	2.1200%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$2,038,766	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$2,095,387
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$4,548,199	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$4,636,285
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$2,145,377	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$2,186,927
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$4,548,199	Total CY 2021 Certified Distribution after Adjustments	\$4,636,285
	<i>+ 1/- 10/-00</i>		+ -,,
Year Over Year Comparisons			
Percent change in total certified distribution	utions from CY 2020 to CY 2021	1.9367%	
Percent change i	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 1.9367%	
		a rate change for CY 2021 distributions 0.0000%	
•	hange in Certified Distribution	1.9367%	
Total recent ch	ange in certifica Distribution	1.5507/6	

Warrick Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amounts reported	on individual income tax returns processed between July 1,2019 and December 31,2019	\$ 1,122,183
Amounts reported	on individual income tax returns processed between January 1,2020 and August 31,2020	\$ 10,997,414
Total FY 2020 Proc	essed Collections	\$ 12,119,59
Adjustments all	owed under IC 6-3.6-9	
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$ -
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$ -
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$ -
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$ -
Total Adjustments		\$ -
Total CY 2021 c	rtified distributions after adjustments**	\$ 12,119,59
	Breakdown of CY 2021 certified distribution after adjustments	
	Expenditure: Certified Shares	\$ -
	Expenditure: Public Safety	\$ -
	Expenditure: Economic Development	\$ 12,119,59
	Expenditure: LIT Correctional Facilities	\$ -
	Property Tax Relief	\$ -
	Special Purpose	\$ -
	Total CY 2021 certified distributions after adjustments**	\$ 12,119,59
CY 2021 tax rate	IS	
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities	0.0000
IC 6-3.6-5	Property Tax Relief	0.0000
IC 6-3.6-7	Special Purpose	0.0000
Total tax rate	Special Pulpose	0.5000
		0.3000
Calculation of e	ccess balance under IC 6-3.6-9-15***	
	ice for December 31, 2019	\$ 3,898,210
	stributions in CY 2020 (Not included in Trust balance 2019)	\$ (1,073,07
	unt balance for December 31,2019	\$ 2,825,139
	ied Distribution for CY 2021	\$ (1,817,940
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$ 1,007,200
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections an	
	tion from CY 2019. A minimal amount can come from any other year.	
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget	t Agency to include all tax revenue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31	
	that is to be distributed to a county in calendar year 2021.	

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Warrick Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions		CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$960,711	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,122,183
Effective tax rate for tax year 2017	0.5000%	Effective tax rate for tax year 2018	0.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$1,921,423	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$2,244,366
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$9,802,373	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$10,997,414
Effective tax rate for tax year 2018	0.5000%	Effective tax rate for tax year 2019	0.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$19,604,746	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$21,994,829
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$10,763,084	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$12,119,597
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$21,526,169	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$24,239,195
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 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	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$10,763,084	Total CY 2021 Certified Distribution after Adjustments	\$12,119,597
Total CT 2020 Certified Distribution after Aujustments	\$10,703,084	Total CT 2021 Certified Distribution after Aujustinents	\$12,113,337
Year Over Year Comparisons			
Percent change in total certified dist	tributions from CY 2020 to CY 2021	12.6034%	
Percent chan	ge in certified distribution that is due to	a difference in the negative balance adjustment 0.0000%	
Percent chan	nge in certified distribution that is due to	processed collections 12.6034%	
Percent chan	ge in certified distribution that is due to	a rate change for CY 2021 distributions 0.0000%	
Total Percent	t Change in Certified Distribution	12.6034%	

Washington Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

-			1
Processed Coll	<u>ections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*</u>		
Amounts reported	d on individual income tax returns processed between July 1,2019 and December 31,2019	\$	587,710
Amounts reported	d on individual income tax returns processed between January 1,2020 and August 31,2020	\$	10,177,902
Total FY 2020 Pro	cessed Collections	\$	10,765,612
Adjustments a	llowed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	
IC 6-3.6-9-7		\$	-
IC 6-3.6-9-8	Adjustment of clerical or mathematical errors in any prior year		-
	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustment	S	\$	-
Total CY 2021	certified distributions after adjustments**	\$	10,765,612
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	7,482,100
	Expenditure: Public Safety	\$	1,561,014
	Expenditure: Economic Development	\$	1,722,498
	Expenditure: LIT Correctional Facilities	\$	· · ·
	Property Tax Relief	\$	-
	Special Purpose	\$	_
	Total CY 2021 certified distributions after adjustments**	Š	10,765,612
		Ŷ	10,700,012
CY 2021 tax ra	201		
IC 6-3.6-6-10	—		1 2000%
	Expenditure: Certified Shares		1.3900%
IC 6-3.6-6-8	Expenditure: Public Safety		0.2900%
IC 6-3.6-6-9	Expenditure: Economic Development		0.3200%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
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***		
	ance for December 31, 2019	\$	3,287,823
	distributions in CY 2020 (Not included in Trust balance 2019)	Ś	(649,358)
	count balance for December 31,2019	\$	2,638,465
	ified Distribution for CY 2021	Ş	(1,614,842)
	alance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	1,023,623
	ollections amounts July-December 2019 are based on latest collections information from CY 2018 & processed co	allections amounts January-August 2020 a	
	ation from CY 2019. A minimal amount can come from any other year.	meetions amounts January-August 2020 a	ine based on latest
		tata Dudaat Aganay ta ingluda all tay yaya	
	der 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the St		-
	or amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending	g August 31, 2020, when determining the	amount of local
income tax reven	ue that is to be distributed to a county in calendar year 2021.		
**Please note that	t the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collection	ns and total adjustments due to the natur	re of the
calculations.			
*** As stated in I	C 6-3.6-9-15(d), the budget agency shall update the information describedin this report, before February 15th, to i	include the excess account balances to be	e distributed.
•	en prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.		
All data based on	certifications published 11/20/2020.		

This report has been prepared by the Indiana State Budg All data based on certifications published 11/20/2020.

Washington Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$592,716 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$587,710
Effective tax rate for tax year 2017	2.0000% Effective tax rate for tax year 2018	2.0000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$296,358 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$293,855
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$9,565,768 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$10,177,902
Effective tax rate for tax year 2018	2.0000% Effective tax rate for tax year 2019	2.0000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$4,782,884 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$5,088,951
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$10,158,484 IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$10,765,612
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$5,079,242 Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$5,382,806
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0 Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$10,158,485 Total CY 2021 Certified Distribution after Adjustments	\$10,765,612
		<i>Q10,703,012</i>
Year Over Year Comparisons		
Percent change in total certified distributions fr	s from CY 2020 to CY 2021 5.9766%	
Percent change in certifi	tified distribution that is due to a difference in the negative balance adjustment 0.0000%	
	tified distribution that is due to processed collections 5.9766%	
	tified distribution that is due to a rate change for CY 2021 distributions 0.0000%	
Total Percent Change in I		
Total recent change in		

Wayne Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	ctions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,217,313
Amounts reported	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020		
Total FY 2020 Proc	essed Collections	\$	20,678,994
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	(3,446,499)
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	(3,446,499)
<u>Total CY 2021 c</u>	ertified distributions after adjustments**	\$	17,232,495
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	13,785,996
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	3,446,499
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	-
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	17,232,495
CY 2021 tax rate	ls		
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0000%
IC 6-3.6-7			
Total tax rate	Special Purpose		0.0000% 1.2500%
Calculation of e	xcess balance under IC 6-3.6-9-15***		
Trust account bala	nce for December 31, 2019	\$	6,638,351
(Less): Estimated d	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,880,082)
Adjusted Trust acco	unt balance for December 31,2019	\$	4,758,269
(Less):15% of Certij	ied Distribution for CY 2021	\$	(2,584,874)
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	2,173,394
	llections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Januar tion from CY 2019. A minimal amount can come from any other year.	ry-August 2020 ar	e based on latest
	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to inc	clude all tax rever	nue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when that is to be distributed to a county in calendar year 2021.	determining the a	amount of local
			6.1

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Wayne Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distrib	outions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and Dec	ember 31, 2018 \$1,104,532	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,217,313
Effective tax rate for tax year 2017	1.5000%	Effective tax rate for tax year 2018	1.5000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$736,355	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$811,542
Amount reported on individual income tax returns processed between January 1, 2019 and	June 30, 2019 \$18,656,916	Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$19,461,681
Effective tax rate for tax year 2018	1.5000%	Effective tax rate for tax year 2019	1.5000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$12,437,944	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$12,974,454
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$19,761,448	IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$20,678,994
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$13,174,299	Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$13,785,996
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0	IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0	IC 6-3.6-9-7 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 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	-\$3,446,499
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0	IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0	Total Adjustments	-\$3,446,499
Total CY 2020 Certified Distribution after Adjustments	\$19,761,449	Total CY 2021 Certified Distribution after Adjustments	\$17,232,495
Total CT 2020 Certifica Distribution after Adjustments	\$13,702,443	Totaren 2012 certinea Distribution arten Aufastinentis	¥17,232,455
N	/ear Over Year Comparisons		
I	Percent change in total certified distributions from CY 2020 to CY 2021	-12.7974%	
	Percent change in certified distribution that is due	e to a difference in the negative balance adjustment 0.0000%	
	Percent change in certified distribution that is due	e to processed collections 4.6431%	
	Percent change in certified distribution that is due	e to a rate change for CY 2021 distributions -17.4405%	
	Total Percent Change in Certified Distribution	-12.7974%	

Wells Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colle	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	1,997,950
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	14,000,569
Total FY 2020 Proc	essed Collections	\$	15,998,519
Adjustments all	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	-
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	-
Total CY 2021 c	rtified distributions after adjustments**	\$	15,998,519
			r
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	10,665,679
	Expenditure: Public Safety	\$	1,142,751
	Expenditure: Economic Development	\$	1,904,586
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	2,285,503
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	15,998,519
CY 2021 tax rate	S		
IC 6-3.6-6-10	– Expenditure: Certified Shares		1.4000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.1500%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.3000%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate	Special Pulpose		2.1000%
Calculation of e	ccess balance under IC 6-3.6-9-15***		
Trust account balar	ce for December 31, 2019	\$	4,583,206
(Less): Estimated d	stributions in CY 2020 (Not included in Trust balance 2019)	\$	(1,404,948)
Adjusted Trust acco	unt balance for December 31,2019	\$	3,178,258
(Less):15% of Certif	ed Distribution for CY 2021	\$	(2,399,778)
Excess account ba	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	778,480
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amo tion from CY 2019. A minimal amount can come from any other year.	ounts January-August 2020 are	e based on latest
*Per Executive Ord	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget A	gency to include all tax reven	ue reported on
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2	• ·	
	that is to be distributed to a county in calendar year 2021.		
	the state of units of Catilla Distributions unless year percent and the state with the sum of anonano distributions and table of	diustments due to the network	ofthe

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Wells Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distributions	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)	Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018	\$379,406 Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019	\$1,997,950
Effective tax rate for tax year 2017	2.1000% Effective tax rate for tax year 2018	2.1000%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$180,670 Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$951,405
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019	\$13,310,731 Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020	\$14,000,569
Effective tax rate for tax year 2018	2.1000% Effective tax rate for tax year 2019	2.1000%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019	\$6,338,443 Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$6,666,938
IC 6-3.6-9-4 Total FY 2020 Processed Collections	\$13,690,137 IC 6-3.6-9-4 Total FY 2021 Processed Collections	\$15,998,519
Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$6,519,113 Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$7,618,342
Adjustments allowed under IC 6-3.6-9	Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0 IC 6-3.6-9-6 Statutory adjustments for negative balances	\$0
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$0 IC 6-3.6-9-7 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 6-3.6-9-8 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 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0 Total Adjustments	\$0
Total CY 2020 Certified Distribution after Adjustments	\$13,690,137 Total CY 2021 Certified Distribution after Adjustments	\$15,998,519
		+,,
Year Over Year Comparisons		
Percent change in total certified distributions fr	from CY 2020 to CY 2021 16.8616%	
Percent change in certifi	fied distribution that is due to a difference in the negative balance adjustment 0.0000%	
· · · · · · · · · · · · · · · · · · ·	fied distribution that is due to processed collections 16.8616%	
	fied distribution that is due to a rate change for CY 2021 distributions 0.0000%	
Total Percent Change in		
Total electric change in		

White Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*		
	n individual income tax returns processed between July 1,2019 and December 31,2019	\$	492,176
Amounts reported of	n individual income tax returns processed between January 1,2020 and August 31,2020	\$	12,525,899
Total FY 2020 Proce		\$	13,018,075
Adjustments allo	owed under IC 6-3.6-9		
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	(264,431)
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	372,861
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-
Total Adjustments		\$	108,430
Total CY 2021 ce	rtified distributions after adjustments**	\$	13,126,504
	Breakdown of CY 2021 certified distribution after adjustments		
	Expenditure: Certified Shares	\$	11,315,952
	Expenditure: Public Safety	\$	-
	Expenditure: Economic Development	\$	1,414,494
	Expenditure: LIT Correctional Facilities	\$	-
	Property Tax Relief	\$	396,058
	Special Purpose	\$	-
	Total CY 2021 certified distributions after adjustments**	\$	13,126,504
CY 2021 tax rate			
	_		2 2222
IC 6-3.6-6-10	Expenditure: Certified Shares		2.0000%
IC 6-3.6-6-8	Expenditure: Public Safety		0.0000%
IC 6-3.6-6-9	Expenditure: Economic Development		0.2500%
IC 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.0000%
IC 6-3.6-5	Property Tax Relief		0.0700%
IC 6-3.6-7	Special Purpose		0.0000%
Total tax rate			2.3200%
.			
	cess balance under IC 6-3.6-9-15***		
Trust account balan	ce for December 31, 2019	\$	1,808,607
. ,	tributions in CY 2020 (Not included in Trust balance 2019)	\$	-
Adjusted Trust account balance for December 31,2019			1,808,607
	ed Distribution for CY 2021	\$	(1,968,976)
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	-
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jan	uary-August 2020 are	e based on latest
collections informat	ion from CY 2019. A minimal amount can come from any other year.		
	r 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to		-
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, who	en determining the a	amount of local
income tax revenue	that is to be distributed to a county in calendar year 2021.		

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

White Explanation of change from CY2020 to CY2021 LIT Certified Distributions

Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a) Amount reported on individual income tax returns processed between July 1, 2018 and December 31, 2018 \$436,880 Effective tax rate for tax year 2017 Processed Collections at 0.1% from July 1, 2018 to December 31, 2018 Amount reported on individual income tax returns processed between July 1, 2019 and June 30, 2019 \$6,819,504 Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2019 to December 31,2000 Processed Collections at 0.1% from July 1, 2019 and June 30, 2019 \$6,819,504 IC 6-3.6-9-4 Total FY 2020 Processed Collections at 0.1% from July 1, 2019 to June 30,2019 \$5,166,291 IC 6-3.6-9-4 Total FY 2020 Processed Collections at 0.1% from July 1, 2018 to June 30,2019 \$5,26,384 IC 6-3.6-9-4 Statutory adjustments for negative balances Collections at 0.1% from July 1,2019 to August 31,2020 IC 6-3.6-9-4 Statutory adjustments for negative balances Processed Collections at 0.1% from July 1,2019 to August 31,2020 IC 6-3.6-9-6 Statutory adjustments for negative balances Statutory adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year Statutory adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-7 Adjustment of clericial or mathematical errors in any prior ye	\$492,176 1.3200% \$372,861 \$12,525,899 2.3200% \$5,399,094
Effective tax rate for tax year 2017 13200% Effective tax rate for tax year 2018 Processed Collections at 0.1% from July 1, 2018 to December 31,2018 \$330,970 Processed Collections at 0.1% from July 1, 2019 to December 31,2019 Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 \$6,819,504 13200% Effective tax rate for tax year 2018 13200% Effective tax rate for tax year 2019 Processed Collections at 0.1% from January 1, 2019 to June 30,2019 \$5,5166,291 13200% IC 6-3.6-9-4 Total FY 2020 Processed Collections \$7,256,384 IC 6-3.6-94 Total FY 2021 Processed Collections at 0.1% from July 1,2018 to June 30,2019 Adjustments allowed under IC 6-3.6-9 Statutory adjustments for negative balances Frocessed Collections at 0.1% from July 1,2019 to August 31,2020 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-94 Total FY 2021 Processed Collections at 0.1% from July 1,2019 to August 31,2020 Adjustment for cleck-or \$5,497,261 Processed Collections at 0.1% from July 1,2019 to August 31,2020 C 6-3.6-9-4 Statutory adjustments for negative balances IC 6-3.6-96 IC 6-3.6-9 Statutory adjustments for negative balances IC 6-3.6-97 IC 6-3.6-9 Adjustment of clerical or mathematical errors in any prior year S	1.3200% \$372,861 \$12,525,899 2.3200%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018 \$330,970 Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 \$6,819,504 Effective tax rate for tax year 2018 13200% Processed Collections at 0.1% from July 1, 2019 to June 30,2019 \$6,819,504 13200% 155,166,291 Processed Collections at 0.1% from July 1, 2019 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 Processed Collections at 0.1% from July 1,2019 to August 31,2020 Processed Collections at 0.1% from July 1,2019 to August 31,2020 Adjustments allowed under IC 6-3.6-9 Kitutory adjustments for negative balances Processed Collections at 0.1% from July 1,2019 to August 31,2020 I C 6-3.6-9-7 Adjustment of cerical or mathematical errors in any prior year \$50	\$372,861 \$12,525,899 2.3200%
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30, 2019 IC 6-3.6-9.4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1, 2018 to June 30, 2019 S5, 166, 291 IC 6-3.6-9.4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1, 2018 to June 30, 2019 S5, 166, 291 IC 6-3.6-9.4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1, 2018 to June 30, 2019 S5, 166, 291 IC 6-3.6-9.4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1, 2019 to August 31, 2020 Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9.7 Adjustment for negative balances IC 6-3.6-9.7 Adjustment of cherical or mathematical errors in any prior year S0	\$12,525,899 2.3200%
Effective tax rate for tax year 2018 13200% Processed Collections at 0.1% from January 1, 2019 to June 30,2019 55,166,291 IC 6-3.6-9-4 Total FY 2020 Processed Collections 57,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 57,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 57,256,384 Processed Collections at 0.1% from July 1,2018 to June 30,2019 55,497,261 Adjustments allowed under IC 6-3.6-9 Total FY 2021 Processed Collections C 6-3.6-9-6 Statutory adjustments for negative balances 60 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year 50	2.3200%
Processed Collections at 0.1% from January 1, 2019 to June 30,2019 \$5,166,291 Processed Collections at 0.1% from January 1, 2019 to August 31,2020 IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020 Adjustments allowed under IC 6-3.6-9 Adjustments for negative balances \$0 IC 6-3.6-9.7 Adjustment of Clerical or mathematical errors in any prior year \$0	
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$7,256,384 \$5,497,261 IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020 Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-7 C 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year \$0 IC 6-3.6-9-7 S0 Adjustment of clerical or mathematical errors in any prior year	\$5,399,094
Processed Collections at 0.1% from July 1,2018 to June 30,2019 \$5,497,261 Adjustments allowed under IC 6-3.6-9 Processed Collections at 0.1% from July 1,2019 to August 31,2020 IC 6-3.6-9.6 Statutory adjustments for negative balances IC 6-3.6-9.7 Adjustment of clerical or mathematical errors in any prior year	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Adjustments allowed under IC 6-3.6-9 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year S0 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year S0 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$13,018,075
IC 6-3.6-9-6 Statutory adjustments for negative balances \$0 IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year \$0 IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	\$5,771,955
IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year	
	-\$264,431
IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease \$5,497,261 IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease	\$0
	\$372,861
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement \$0 IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments \$5,497,261 Total Adjustments	\$108,430
Total CY 2020 Certified Distribution after Adjustments \$12,753,644 Total CY 2021 Certified Distribution after Adjustments	\$13,126,504
	<i><i><i>q</i>20,220,304</i></i>
Year Over Year Comparisons	
Percent change in total certified distributions from CY 2020 to CY 2021 2.9236%	
Percent change in certified distribution that is due to a difference in the negative balance adjustment -2.0734%	
Percent change in certified distribution that is due to processed collections 45.1768%	
Percent change in certified distribution that is due to a rate change for CY 2021 distributions 40.1799%	
Total Percent Change in Certified Distribution 2.9236%	

Whitley Certified Distributions Calculation Breakdown LIT Certified Distributions

CY 2021 Certified Distributions

Processed Colleg	tions from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*			
	on individual income tax returns processed between July 1,2019 and December 31,2019	\$	935,585	
	on individual income tax returns processed between January 1,2020 and August 31,2020	\$	13,729,140	
	Total FY 2020 Processed Collections			
			14,664,725	
Adjustments all	owed under IC 6-3.6-9			
IC 6-3.6-9-6	Statutory adjustments for a negative balance	\$	-	
IC 6-3.6-9-7	Adjustment of clerical or mathematical errors in any prior year	\$	-	
IC 6-3.6-9-8	Adjustment for initial imposition, rate increase, or rate decrease	\$	1,469,631	
IC 6-3.5-6-17(f)	Adjustment for increase in rate locally provided homestead credits pursuant to IC 6-3.5-7-26	\$	-	
Total Adjustments		\$	1,469,631	
Total CY 2021 ce	rtified distributions after adjustments**	\$	16,134,356	
			r	
	Breakdown of CY 2021 certified distribution after adjustments			
	Expenditure: Certified Shares	\$	9,587,234	
	Expenditure: Public Safety	\$	2,396,808	
	Expenditure: Economic Development	\$	1,917,447	
	Expenditure: LIT Correctional Facilities	\$	1,917,447	
	Property Tax Relief	\$	315,420	
	Special Purpose	\$	-	
	Total CY 2021 certified distributions after adjustments**	\$	16,134,356	
CY 2021 tax rate	s			
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 6-3.6-6-2.7	Expenditure: LIT Correctional Facilities		0.2000%	
IC 6-3.6-5	Property Tax Relief		0.0329%	
IC 6-3.6-7 Total tax rate	Special Purpose		0.0000% 1.6829%	
lotal tax rate			1.0829%	
Calculation of ex	ccess balance under IC 6-3.6-9-15***			
	ce for December 31, 2019	\$	4,267,849	
	,	\$	(1,540,191)	
(Less): Estimated distributions in CY 2020 (Not included in Trust balance 2019) Adjusted Trust account balance for December 31,2019			2,727,658	
	ed Distribution for CY 2021	\$ \$	(2,420,153)	
	ance to be distributed on May 1st pursuant to IC 6-3.6-9-15***	\$	307.504	
	lections amounts July-December 2019 are based on latest collections information from CY 2018 & processed collections amounts Jan	•	/	
	ion from CY 2019. A minimal amount can come from any other year.		- sace on accit	
*Per Executive Orde	er 20-31, the relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to	include all tax reve	nue reported on	
	amended return processed by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, wh		•	
	that is to be distributed to a county in calendar year 2021.			
	-,			

**Please note that the total adjusted Certifed Distributions value will not always exactly match with the sum of processed collections and total adjustments due to the nature of the calculations.

*** As stated in IC 6-3.6-9-15(d), the budget agency shall update the information described in this report, before February 15th, to include the excess account balances to be distributed. This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.6-9-9.

Whitley Explanation of change from CY2020 to CY2021 LIT Certified Distributions

CY 2020 Certified Distribution	ns	CY 2021 Certified Distributions	
Processed Collections from July 1, 2018 to June 30, 2019 under 6-3.5-6-17(a)		Processed Collections from July 1, 2019 to August 31, 2020 under 6-3.6-9-4*	
Amount reported on individual income tax returns processed between July 1, 2018 and December Effective tax rate for tax year 2017	31, 2018 \$741,456 1.4829%	Amounts reported on individual income tax returns processed between July 1,2019 and December 31,2019 Effective tax rate for tax year 2018	\$935,585 1.4829%
Processed Collections at 0.1% from July 1, 2018 to December 31,2018	\$500,004	Processed Collections at 0.1% from July 1, 2019 to December 31,2019	\$630,916
Amount reported on individual income tax returns processed between January 1, 2019 and June 30, 2019 \$12,451,000		Amounts reported on individual income tax returns processed between January 1,2020 and August 31,2020 Effective tax rate for tax year 2019	\$13,729,140 1.5329%
Effective tax rate for tax year 2018 Processed Collections at 0.1% from January 1, 2019 to June 30,2019	1.4829% \$8,396,385	Processed Collections at 0.1% from January 1, 2019 to August 31,2020	\$89,563,181
IC 6-3.6-9-4 Total FY 2020 Processed Collections Processed Collections at 0.1% from July 1,2018 to June 30,2019	\$13,192,456 \$8,896,389	IC 6-3.6-9-4 Total FY 2021 Processed Collections Processed Collections at 0.1% from July 1,2019 to August 31,2020	\$14,664,725 \$90,194,097
Adjustments allowed under IC 6-3.6-9		Adjustments allowed under IC 6-3.6-9	
IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-7 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.6-9-71(f) Adjustment for increase in rate for property tax levy replacement	\$0 \$0 \$1,779,278 \$0	IC 6-3.6-9-6 Statutory adjustments for negative balances IC 6-3.6-9-7 Adjustment of clerical or mathematical errors in any prior year IC 6-3.6-9-8 Adjustment for initial imposition, rate increase, or rate decrease IC 6-3.5-5-17(f) Adjustment for increase in rate for property tax levy replacement	\$0 \$0 \$1,469,631 \$0
Total Adjustments	\$1,779,278	Total Adjustments	\$1,469,631
Total CY 2020 Certified Distribution after Adjustments	\$14,971,733	Total CY 2021 Certified Distribution after Adjustments	\$16,134,356
	Dver Year Comparisons t change in total certified distributions from CY 2020 to CY 2021 Percent change in certified distribution that is due t Percent change in certified distribution that is due t Percent change in certified distribution that is due t Total Percent Change in Certified Distribution	o processed collections 9.8337%	