

Adams
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$271,064
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,664,636
Total FY 2014 Processed Collections	\$3,935,700

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,279,750
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$3,279,750

Total CY 2015 Certified Distribution after Adjustment	\$7,215,450
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$3,935,700
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$1,639,875
COIT for Property Tax Relief	\$1,639,875
Total CY 2015 Certified Distribution after Adjustment	\$7,215,450

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.2500%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
Total Tax Rate	1.1000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$818,671
Estimated account balance for December 31, 2013	\$1,098,347
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Adams
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$122,057
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$20,343
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,557,307
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$592,884
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$3,679,364
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$613,227

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$3,679,364
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$271,064
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$45,177
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,664,636
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$610,773
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$3,935,700
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$655,950

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,279,750
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$3,279,750

Total CY 2015 Certified Distribution after Adjustment	\$7,215,450
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	96.1059%
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	6.9669%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	89.1390%
Total Percent Change in Certified Distribution	96.1059%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Adams
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$239,142
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,275,990
Total FY 2014 Processed Collections	\$3,515,132

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

Total CY 2015 Certified Distribution after Adjustment	\$3,515,132
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,683,307
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$831,825
Total CY 2015 Certified Distribution after Adjustment	\$3,515,132

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1240%
Total Tax Rate	0.5240%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$409,709
Estimated account balance for December 31, 2013	\$684,771
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Adams
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$109,939
Effective tax rate for tax year 2011	0.5240%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$20,981
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,165,691
Effective tax rate for tax year 2012	0.5240%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$604,139
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,275,629
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$625,120

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

Total CY 2014 Certified Distribution after Adjustments	\$3,275,629
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$239,142
Effective tax rate for tax year 2012	0.5240%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$45,638
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,275,990
Effective tax rate for tax year 2013	0.5240%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$625,189
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,515,132
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$670,827

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

Total CY 2015 Certified Distribution after Adjustment	\$3,515,132
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.3117%
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	7.3117%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.3117%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Allen
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$4,437,553
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$49,848,800
Total FY 2014 Processed Collections	\$54,286,353

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$21,621,751
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$21,621,751
Total CY 2015 Certified Distribution after Adjustment	
	\$75,908,104

<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$47,941,960
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$7,990,327
COIT for Property Tax Relief	\$19,975,817
Total CY 2015 Certified Distribution after Adjustment	\$75,908,104

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.2500%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.1000%
Total Tax Rate	0.9500%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$3,418,107
Estimated account balance for December 31, 2013	\$9,132,150
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Allen
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$5,454,657
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$909,110
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$43,374,662
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$7,229,110
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$48,829,319
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$8,138,220

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$28,483,770
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$28,483,770

Total CY 2014 Certified Distribution after Adjustments	\$77,313,089
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$4,437,553
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$739,592
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$49,848,800
Effective tax rate for tax year 2013	0.6875%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$7,250,735
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$54,286,353
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$7,990,327

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$21,621,751
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$21,621,751

Total CY 2015 Certified Distribution after Adjustment	\$75,908,104
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-1.8173%
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	-1.8173%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.8173%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Allen
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,988,642
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$29,276,815
Total FY 2014 Processed Collections	\$32,265,457

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

Total CY 2015 Certified Distribution after Adjustment	\$32,265,457
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$32,265,457
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$32,265,457

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$1,750,551
Estimated account balance for December 31, 2013	\$2,636,825
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Allen
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$3,646,261
Effective tax rate for tax year 2011	0.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$911,565
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$29,139,426
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$7,284,856
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$32,785,687
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$8,196,422

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

Total CY 2014 Certified Distribution after Adjustments	\$32,785,687
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,988,642
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$747,160
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$29,276,815
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$7,319,204
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$32,265,457
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$8,066,364

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

Total CY 2015 Certified Distribution after Adjustment	\$32,265,457
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-1.5868%
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	-1.5868%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.5868%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Bartholomew
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,264,103
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$17,933,529
Total FY 2014 Processed Collections	\$20,197,632

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$20,197,632

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$20,197,632
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$20,197,632

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$3,041,711
Estimated account balance for December 31, 2013	\$3,550,108
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Bartholomew
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,407,243
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$140,724
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$18,454,683
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,845,468
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$19,861,926
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,986,193

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$19,861,926
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,264,103
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$226,410
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$17,933,529
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,793,353
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$20,197,632
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,019,763

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$20,197,632
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.6902%
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	1.6902%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.6902%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Bartholomew
Certified Distribution Calculation Breakdown
County Economic Development Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$568,574
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,501,619
Total FY 2014 Processed Collections	\$5,070,192

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

Total CY 2015 Certified Distribution after Adjustment	\$5,070,192
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$5,070,192
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$5,070,192

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$1,596,745
Estimated account balance for December 31, 2013	\$1,733,909
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Bartholomew
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$344,562
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$137,825
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$4,620,856
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,848,342
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$4,965,418
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,986,167

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

Total CY 2014 Certified Distribution after Adjustments	\$4,965,418
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$568,574
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$227,430
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,501,619
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,800,647
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$5,070,192
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,028,077

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

Total CY 2015 Certified Distribution after Adjustment	\$5,070,192
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.1101%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.1101%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.1101%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Benton
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$172,394
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,340,966
Total FY 2014 Processed Collections	\$3,513,360

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$878,340
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$878,340

Total CY 2015 Certified Distribution after Adjustment

\$2,635,020

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$1,756,680
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$439,170
CAGIT for Property Tax Relief	\$439,170
Total CY 2015 Certified Distribution after Adjustment	\$2,635,020

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$788,231
Estimated account balance for December 31, 2013	\$1,015,285
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Benton
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$136,060
Effective tax rate for tax year 2011	2.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$6,803
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,507,547
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$175,377
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$3,643,607
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$182,180

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$910,902
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$910,902

Total CY 2014 Certified Distribution after Adjustments	\$2,732,705
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$172,394
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$8,620
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,340,966
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$167,048
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$3,513,360
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$175,668

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$878,340
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$878,340

Total CY 2015 Certified Distribution after Adjustment	\$2,635,020
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-3.5747%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.5747%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.5747%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Benton
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$25,373
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$495,443
Total FY 2014 Processed Collections	\$520,815

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	
	\$520,815

Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$448,979
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$71,837
Total CY 2015 Certified Distribution after Adjustment	\$520,815

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0400%
Total Tax Rate	0.2900%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$90,585
Estimated account balance for December 31, 2013	\$130,401
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Benton
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$20,242
Effective tax rate for tax year 2011	0.2900%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$6,980
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$513,081
Effective tax rate for tax year 2012	0.2900%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$176,925
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$533,323
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$183,905

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

Total CY 2014 Certified Distribution after Adjustments	\$533,323
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$25,373
Effective tax rate for tax year 2012	0.2900%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$8,749
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$495,443
Effective tax rate for tax year 2013	0.2900%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$170,842
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$520,815
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$179,592

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

Total CY 2015 Certified Distribution after Adjustment	\$520,815
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.3453%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.3453%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.3453%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Blackford
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$132,002
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,939,995
Total FY 2014 Processed Collections	\$2,071,997

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$2,071,997

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$2,071,997
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,071,997

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$227,901
Estimated account balance for December 31, 2013	\$318,246
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Blackford
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$99,341
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$9,934
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,973,894
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$197,389
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$2,073,235
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$207,323

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$2,073,235
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$132,002
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,200
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,939,995
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$193,999
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$2,071,997
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$207,200

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$2,071,997
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.0597%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.0597%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.0597%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Blackford
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$47,667
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$704,371
Total FY 2014 Processed Collections	\$752,038

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

Total CY 2015 Certified Distribution after Adjustment	\$752,038
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$522,249
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$229,789
Total CY 2015 Certified Distribution after Adjustment	\$752,038

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1100%
Total Tax Rate	0.3600%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$33,311
Estimated account balance for December 31, 2013	\$94,464
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Blackford
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$35,719
Effective tax rate for tax year 2011	0.3600%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$9,922
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$712,309
Effective tax rate for tax year 2012	0.3600%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$197,864
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$748,028
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$207,786

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

Total CY 2014 Certified Distribution after Adjustments	\$748,028
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$47,667
Effective tax rate for tax year 2012	0.3600%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,241
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$704,371
Effective tax rate for tax year 2013	0.3600%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$195,659
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$752,038
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$208,899

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

Total CY 2015 Certified Distribution after Adjustment	\$752,038
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.5361%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.5361%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.5361%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Boone
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,692,316
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$20,666,516
Total FY 2014 Processed Collections	\$24,358,832

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$24,358,832
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$24,358,832
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$24,358,832

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$7,144,612
Estimated account balance for December 31, 2013	\$9,503,688
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Boone
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$3,126,476
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$312,648
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$20,040,363
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,004,036
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$23,166,839
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,316,684

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$23,166,839
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,692,316
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$369,232
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$20,666,516
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,066,652
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$24,358,832
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,435,883

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$24,358,832
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.1453%
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	5.1453%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.1453%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Brown
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$462,358
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,316,639
Total FY 2014 Processed Collections	\$5,778,996

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$579,381
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$579,381

Total CY 2015 Certified Distribution after Adjustment

\$6,358,378

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$2,963,588
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,172,099
CAGIT for Public Safety Funding	\$740,897
CAGIT for Property Tax Relief	\$1,481,794
Total CY 2015 Certified Distribution after Adjustment	\$6,358,378

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3955%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	2.1455%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	-\$205,448
Estimated account balance for December 31, 2013	\$263,301
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Brown
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$440,802
Effective tax rate for tax year 2011	1.9500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$22,605
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,354,202
Effective tax rate for tax year 2012	1.9500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$274,574
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$5,795,004
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$297,180

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$347,372
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$580,986
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$233,614

Total CY 2014 Certified Distribution after Adjustments	\$6,028,618
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$462,358
Effective tax rate for tax year 2012	1.9500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$23,711
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,316,639
Effective tax rate for tax year 2013	1.9500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$272,648
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$5,778,996
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$296,359

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$579,381
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$579,381

Total CY 2015 Certified Distribution after Adjustment	\$6,358,378
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.4699%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.7621%
Percent change in certified distribution that is due to processed collections	-0.2921%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.4699%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Brown
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$59,467
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$688,735
Total FY 2014 Processed Collections	\$748,201

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

Total CY 2015 Certified Distribution after Adjustment	\$748,201
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$748,201
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$748,201

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$23,585
Estimated account balance for December 31, 2013	\$40,369
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Brown
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$56,488
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$22,595
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$687,722
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$275,089
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$744,210
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$297,684

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$41,866
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$41,866

Total CY 2014 Certified Distribution after Adjustments	\$702,344
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$59,467
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$23,787
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$688,735
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$275,494
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$748,201
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$299,280

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

Total CY 2015 Certified Distribution after Adjustment	\$748,201
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	6.5292%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.9609%
Percent change in certified distribution that is due to processed collections	0.5683%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	6.5292%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Carroll
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$336,246
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,131,348
Total FY 2014 Processed Collections	\$6,467,594

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$6,467,594

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,162,169
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,472,992
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$832,434
Total CY 2015 Certified Distribution after Adjustment	\$6,467,594

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3539%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.5539%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,380,076
Estimated account balance for December 31, 2013	\$1,516,135
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Carroll
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$129,999
Effective tax rate for tax year 2011	1.3885%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$9,363
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,287,194
Effective tax rate for tax year 2012	1.5539%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$404,607
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$6,417,193
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$413,970

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$15,488
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$15,488

Total CY 2014 Certified Distribution after Adjustments	\$6,432,682
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$336,246
Effective tax rate for tax year 2012	1.5539%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,639
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,131,348
Effective tax rate for tax year 2013	1.5539%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$394,578
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$6,467,594
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$416,217

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$6,467,594
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.5427%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.5427%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.5427%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Carroll
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,742
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$595,706
Total FY 2014 Processed Collections	\$628,448

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

Total CY 2015 Certified Distribution after Adjustment	\$628,448
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$628,448
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$628,448

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.1500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.1500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$191,614
Estimated account balance for December 31, 2013	\$207,855
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Carroll
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$14,044
Effective tax rate for tax year 2011	0.1500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$9,363
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$608,231
Effective tax rate for tax year 2012	0.1500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$405,487
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$622,275
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$414,850

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

Total CY 2014 Certified Distribution after Adjustments	\$622,275
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,742
Effective tax rate for tax year 2012	0.1500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,828
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$595,706
Effective tax rate for tax year 2013	0.1500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$397,137
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$628,448
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$418,965

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

Total CY 2015 Certified Distribution after Adjustment	\$628,448
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.9919%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.9919%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.9919%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Cass
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$440,538
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,534,717
Total FY 2014 Processed Collections	\$13,975,255

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$13,975,255

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$6,211,224
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,552,806
CAGIT for Property Tax Relief	\$6,211,224
Total CY 2015 Certified Distribution after Adjustment	\$13,975,255

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	2.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,881,744
Estimated account balance for December 31, 2013	\$2,317,436
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Cass
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$527,731
Effective tax rate for tax year 2011	2.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$23,455
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$13,937,226
Effective tax rate for tax year 2012	2.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$619,432
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$14,464,957
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$642,887

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$14,464,957
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$440,538
Effective tax rate for tax year 2012	2.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$19,579
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,534,717
Effective tax rate for tax year 2013	2.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$601,543
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$13,975,255
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$621,122

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$13,975,255
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-3.3854%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.3854%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.3854%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Cass
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$56,935
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,510,085
Total FY 2014 Processed Collections	\$1,567,020

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$81,553
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$81,553

Total CY 2015 Certified Distribution after Adjustment	\$1,485,466
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,485,466
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,485,466

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$346,458
Estimated account balance for December 31, 2013	-\$272,200
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Cass
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$64,336
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$25,734
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,561,131
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$624,452
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,625,467
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$650,187

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$140,001
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$140,001

Total CY 2014 Certified Distribution after Adjustments	\$1,485,466
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$56,935
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,774
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,510,085
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$604,034
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,567,020
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$626,808

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$81,553
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$81,553

Total CY 2015 Certified Distribution after Adjustment	\$1,485,466
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.0000%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	NA
Percent change in certified distribution that is due to processed collections	NA
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	NA
Total Percent Change in Certified Distribution	NA

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Clark
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,052,857
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$30,376,142
Total FY 2014 Processed Collections	\$32,428,999

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$32,428,999

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$21,619,333
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$5,404,833
CAGIT for Property Tax Relief	\$5,404,833
Total CY 2015 Certified Distribution after Adjustment	\$32,428,999

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$4,975,366
Estimated account balance for December 31, 2013	\$5,529,496
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Clark
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,703,000
Effective tax rate for tax year 2011	1.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$113,533
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$29,804,503
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,986,967
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$31,507,503
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,100,500

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$31,507,503
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,052,857
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$136,857
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$30,376,142
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,025,076
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$32,428,999
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,161,933

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$32,428,999
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.9247%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.9247%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.9247%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Clark
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$724,321
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,370,336
Total FY 2014 Processed Collections	\$11,094,656

<u>Adjustments allowed under IC 6-3.5-7-11</u>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$11,094,656
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
CEDIT Base (distributive shares)	\$5,547,328
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$5,547,328
Total CY 2015 Certified Distribution after Adjustment	\$11,094,656

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

<u>Calculation of Excess Balance under IC 6-3.5-7-17.3</u>	
Account balance as of December 31, 2012	\$1,518,377
Estimated account balance for December 31, 2013	\$1,712,716
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Clark
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$617,517
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$123,503
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$10,161,884
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,032,377
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$10,779,402
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,155,880

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

Total CY 2014 Certified Distribution after Adjustments	\$10,779,402
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$724,321
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$144,864
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,370,336
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,074,067
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$11,094,656
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,218,931

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

Total CY 2015 Certified Distribution after Adjustment	\$11,094,656
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.9246%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.9246%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.9246%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Clay
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$376,595
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,626,217
Total FY 2014 Processed Collections	\$10,002,812

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$10,002,812

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,445,694
CAGIT for Correctional Facilities	\$1,111,424
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,111,424
CAGIT for Property Tax Relief	\$3,334,271
Total CY 2015 Certified Distribution after Adjustment	\$10,002,812

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.2500%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.7500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	2.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,170,585
Estimated account balance for December 31, 2013	\$1,476,510
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Clay
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$293,270
Effective tax rate for tax year 2011	2.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,034
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$9,558,225
Effective tax rate for tax year 2012	2.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$424,810
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$9,851,495
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$437,844

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$9,851,495
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$376,595
Effective tax rate for tax year 2012	2.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,738
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,626,217
Effective tax rate for tax year 2013	2.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$427,832
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$10,002,812
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$444,569

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$10,002,812
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.5360%
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	1.5360%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.5360%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Clinton
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$358,418
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,290,898
Total FY 2014 Processed Collections	\$8,649,316

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$8,649,316

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,766,211
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,441,553
CAGIT for Property Tax Relief	\$1,441,553
Total CY 2015 Certified Distribution after Adjustment	\$8,649,316

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$840,264
Estimated account balance for December 31, 2013	\$1,153,677
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Clinton
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$204,397
Effective tax rate for tax year 2011	1.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,626
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$8,426,409
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$561,761
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$8,630,806
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$575,387

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$8,630,806
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$358,418
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$23,895
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,290,898
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$552,727
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$8,649,316
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$576,621

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$8,649,316
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.2145%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.2145%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.2145%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Clinton
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$121,521
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,773,364
Total FY 2014 Processed Collections	\$2,894,885

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

Total CY 2015 Certified Distribution after Adjustment	\$2,894,885
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,447,443
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,447,443
Total CY 2015 Certified Distribution after Adjustment	\$2,894,885

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$367,326
Estimated account balance for December 31, 2013	\$476,163
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Clinton
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$68,253
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,651
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,814,104
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$562,821
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,882,358
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$576,472

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

Total CY 2014 Certified Distribution after Adjustments	\$2,882,358
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$121,521
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$24,304
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,773,364
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$554,673
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,894,885
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$578,977

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

Total CY 2015 Certified Distribution after Adjustment	\$2,894,885
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.4346%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.4346%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.4346%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Crawford
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$14,513
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,029,370
Total FY 2014 Processed Collections	\$1,043,883

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$1,043,883

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$1,043,883
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,043,883

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	0.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$81,446
Estimated account balance for December 31, 2013	\$93,813
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
 All data based on certifications amended 11/10/2014.

Crawford
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$24,451
Effective tax rate for tax year 2011	0.7500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$3,260
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,064,790
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$141,972
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$1,089,241
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$145,232

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$1,089,241
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$14,513
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$1,935
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,029,370
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$137,249
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$1,043,883
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$139,184

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,043,883
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-4.1642%
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	-4.1642%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-4.1642%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Crawford
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$5,068
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$346,578
Total FY 2014 Processed Collections	\$351,646

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

Total CY 2015 Certified Distribution after Adjustment	\$351,646
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$351,646
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$351,646

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$23,574
Estimated account balance for December 31, 2013	\$30,656
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Crawford
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$8,389
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$3,356
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$355,680
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$142,272
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$364,069
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$145,628

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

Total CY 2014 Certified Distribution after Adjustments	\$364,069
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$5,068
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$2,027
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$346,578
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$138,631
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$351,646
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$140,658

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

Total CY 2015 Certified Distribution after Adjustment	\$351,646
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-3.4124%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.4124%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.4124%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Daviess
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$610,631
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,550,742
Total FY 2014 Processed Collections	\$7,161,373

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$7,161,373

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,729,098
CAGIT for Correctional Facilities	\$1,432,275
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$7,161,373

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.9 Daviess County (county jail)	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,599,912
Estimated account balance for December 31, 2013	\$1,674,016
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Daviess
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$508,057
Effective tax rate for tax year 2011	1.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$40,645
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,472,241
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$517,779
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$6,980,298
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$558,424

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$6,980,298
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$610,631
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$48,850
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,550,742
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$524,059
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$7,161,373
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$572,910

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$7,161,373
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.5941%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.5941%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.5941%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Daviess
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$247,668
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,636,941
Total FY 2014 Processed Collections	\$2,884,609

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

Total CY 2015 Certified Distribution after Adjustment	\$2,884,609
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,442,305
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,442,305
Total CY 2015 Certified Distribution after Adjustment	\$2,884,609

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$724,049
Estimated account balance for December 31, 2013	\$755,646
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Daviess
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$206,428
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$41,286
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,606,571
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$521,314
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,812,999
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$562,600

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

Total CY 2014 Certified Distribution after Adjustments	\$2,812,999
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$247,668
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$49,534
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,636,941
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$527,388
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,884,609
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$576,922

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

Total CY 2015 Certified Distribution after Adjustment	\$2,884,609
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.5457%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.5457%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.5457%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Dearborn
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$567,998
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,195,543
Total FY 2014 Processed Collections	\$6,763,542

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
<u>Total CY 2015 Certified Distribution after Adjustment</u>	
	\$6,763,542

<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$6,763,542
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$6,763,542

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.6000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$1,023,439
Estimated account balance for December 31, 2013	\$1,206,039
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
 All data based on certifications amended 11/10/2014.

Dearborn
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$338,189
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$56,365
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,496,840
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,082,807
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$6,835,028
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,139,171

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$6,835,028
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$567,998
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$94,666
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,195,543
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,032,591
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$6,763,542
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,127,257

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$6,763,542
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-1.0459%
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	-1.0459%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.0459%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Decatur
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$220,404
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,800,717
Total FY 2014 Processed Collections	\$5,021,121

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$5,021,121

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,021,121
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$5,021,121

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$491,069
Estimated account balance for December 31, 2013	\$858,755
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Decatur
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$154,619
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$15,462
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,708,445
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$470,845
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,863,064
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$486,306

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$4,863,064
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$220,404
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,040
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,800,717
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$480,072
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$5,021,121
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$502,112

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$5,021,121
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.2501%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.2501%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.2501%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Decatur
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$73,099
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,594,317
Total FY 2014 Processed Collections	\$1,667,415

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

Total CY 2015 Certified Distribution after Adjustment	\$1,667,415
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,263,193
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$404,222
Total CY 2015 Certified Distribution after Adjustment	\$1,667,415

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0800%
Total Tax Rate	0.3300%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$162,348
Estimated account balance for December 31, 2013	\$285,306
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Decatur
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$51,198
Effective tax rate for tax year 2011	0.3300%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$15,514
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,564,775
Effective tax rate for tax year 2012	0.3300%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$474,174
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,615,973
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$489,689

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

Total CY 2014 Certified Distribution after Adjustments	\$1,615,973
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$73,099
Effective tax rate for tax year 2012	0.3300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,151
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,594,317
Effective tax rate for tax year 2013	0.3300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$483,126
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,667,415
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$505,277

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

Total CY 2015 Certified Distribution after Adjustment	\$1,667,415
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.1834%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.1834%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.1834%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

DeKalb
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$662,232
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,841,018
Total FY 2014 Processed Collections	\$8,503,250

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$6,377,437
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$6,377,437

Total CY 2015 Certified Distribution after Adjustment

\$14,880,687

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$8,503,250
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$2,125,812
CAGIT for Property Tax Relief	\$4,251,625
Total CY 2015 Certified Distribution after Adjustment	\$14,880,687

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$907,714
Estimated account balance for December 31, 2013	\$1,483,615
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

DeKalb
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$367,196
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$36,720
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$7,731,649
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$773,165
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$8,098,845
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$809,884

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$8,098,845
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$662,232
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$66,223
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,841,018
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$784,102
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$8,503,250
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$850,325

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$6,377,437
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$6,377,437

Total CY 2015 Certified Distribution after Adjustment	\$14,880,687
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	83.7384%
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	4.9934%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	78.7450%
Total Percent Change in Certified Distribution	83.7384%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

DeKalb
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$332,776
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,989,669
Total FY 2014 Processed Collections	\$4,322,444

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$2,161,222
Total Adjustments	-\$2,161,222

Total CY 2015 Certified Distribution after Adjustment	\$2,161,222
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,161,222
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,161,222

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$437,860
Estimated account balance for December 31, 2013	\$744,216
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

DeKalb
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$184,881
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$36,976
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,935,317
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$787,063
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$4,120,198
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$824,040

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

Total CY 2014 Certified Distribution after Adjustments	\$4,120,198
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$332,776
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$66,555
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,989,669
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$797,934
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$4,322,444
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$864,489

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$2,161,222
Total Adjustments	-\$2,161,222

Total CY 2015 Certified Distribution after Adjustment	\$2,161,222
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-47.5457%
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	4.9087%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	-52.4543%
Total Percent Change in Certified Distribution	-47.5457%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Delaware
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$638,067
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,396,449
Total FY 2014 Processed Collections	\$11,034,516

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	
	\$11,034,516

Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$11,034,516
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$11,034,516

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.6000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$277,047
Estimated account balance for December 31, 2013	\$308,338
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Delaware
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$507,042
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$84,507
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$10,556,531
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,759,422
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$11,063,572
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,843,929

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$374,646
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$374,646

Total CY 2014 Certified Distribution after Adjustments **\$10,688,926**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$638,067
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$106,344
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,396,449
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,732,742
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$11,034,516
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,839,086

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment **\$11,034,516**

Year Over Year Comparisons

Percent change in total certified distributions from CY 2014 to CY 2015	3.2332%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.5050%
Percent change in certified distribution that is due to processed collections	-0.2718%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.2332%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Delaware
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$482,207
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,820,687
Total FY 2014 Processed Collections	\$8,302,894

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

Total CY 2015 Certified Distribution after Adjustment	\$8,302,894
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$3,690,175
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$4,612,719
Total CY 2015 Certified Distribution after Adjustment	\$8,302,894

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.4500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$198,289
Estimated account balance for December 31, 2013	\$251,223
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Delaware
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$382,398
Effective tax rate for tax year 2011	0.4500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$84,977
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$7,939,444
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,764,321
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$8,321,842
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,849,298

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$273,865
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$273,865

Total CY 2014 Certified Distribution after Adjustments	\$8,047,977
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$482,207
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$107,157
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,820,687
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,737,930
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$8,302,894
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,845,088

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

Total CY 2015 Certified Distribution after Adjustment	\$8,302,894
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.1675%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.4029%
Percent change in certified distribution that is due to processed collections	-0.2354%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.1675%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Dubois
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$429,812
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,663,509
Total FY 2014 Processed Collections	\$7,093,321

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$7,093,321
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$7,093,321
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$7,093,321

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.6000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$1,568,844
Estimated account balance for December 31, 2013	\$1,760,333
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
 All data based on certifications amended 11/10/2014.

Dubois
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$277,562
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$46,260
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,489,922
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,081,654
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$6,767,484
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,127,914

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$6,767,484
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$429,812
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$71,635
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,663,509
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,110,585
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$7,093,321
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,182,220

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$7,093,321
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.8147%
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	4.8147%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.8147%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Dubois
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$288,986
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,452,220
Total FY 2014 Processed Collections	\$4,741,207

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

Total CY 2015 Certified Distribution after Adjustment	\$4,741,207
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$4,741,207
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,741,207

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$1,075,266
Estimated account balance for December 31, 2013	\$1,199,650
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Dubois
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$185,452
Effective tax rate for tax year 2011	0.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$46,363
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$4,348,305
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,087,076
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$4,533,757
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,133,439

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

Total CY 2014 Certified Distribution after Adjustments	\$4,533,757
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$288,986
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$72,247
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,452,220
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,113,055
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$4,741,207
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,185,302

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

Total CY 2015 Certified Distribution after Adjustment	\$4,741,207
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.5757%
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	4.5757%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.5757%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Elkhart
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,605,137
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$46,373,094
Total FY 2014 Processed Collections	\$49,978,230

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$19,991,292
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$19,991,292

Total CY 2015 Certified Distribution after Adjustment

\$69,969,523

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$39,982,584
CAGIT for Correctional Facilities	\$9,995,646
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$9,995,646
CAGIT for Property Tax Relief	\$9,995,646
Total CY 2015 Certified Distribution after Adjustment	\$69,969,523

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
IC 6-3.5-1.1-2.8 Elkhart County (criminal justice facilities)	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$2,212,174
Estimated account balance for December 31, 2013	\$14,415,452
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Elkhart
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$2,481,850
Effective tax rate for tax year 2011	1.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$198,548
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$44,794,922
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,583,594
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$47,276,773
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,782,142

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$47,276,773
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,605,137
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$288,411
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$46,373,094
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,709,847
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$49,978,230
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,998,258

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$19,991,292
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$19,991,292

Total CY 2015 Certified Distribution after Adjustment	\$69,969,523
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	47.9998%
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	5.7141%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	42.2857%
Total Percent Change in Certified Distribution	47.9998%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Elkhart
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$753,017
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,761,135
Total FY 2014 Processed Collections	\$10,514,152

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

Total CY 2015 Certified Distribution after Adjustment	\$10,514,152
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$10,514,152
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$10,514,152

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$245,624
Estimated account balance for December 31, 2013	\$2,905,736
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Elkhart
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$517,863
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$207,145
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$9,393,337
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,757,335
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$9,911,200
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,964,480

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

Total CY 2014 Certified Distribution after Adjustments	\$9,911,200
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$753,017
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$301,207
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,761,135
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,904,454
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$10,514,152
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$4,205,661

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

Total CY 2015 Certified Distribution after Adjustment	\$10,514,152
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	6.0835%
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	6.0835%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	6.0835%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Fayette
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$337,754
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,488,504
Total FY 2014 Processed Collections	\$6,826,258

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$358,014
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$358,014

Total CY 2015 Certified Distribution after Adjustment	\$6,468,244
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$3,234,122
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$3,234,122
Total CY 2015 Certified Distribution after Adjustment	\$6,468,244

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	2.0000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$954,221
Estimated account balance for December 31, 2013	-\$358,014
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Fayette
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$270,963
Effective tax rate for tax year 2011	2.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,548
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,564,830
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$328,241
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$6,835,793
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$341,790

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$700,225
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$700,225

Total CY 2014 Certified Distribution after Adjustments	\$6,135,568
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$337,754
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,888
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,488,504
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$324,425
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$6,826,258
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$341,313

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$358,014
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$358,014

Total CY 2015 Certified Distribution after Adjustment	\$6,468,244
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.4221%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.5775%
Percent change in certified distribution that is due to processed collections	-0.1554%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.4221%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Fayette
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$64,374
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,205,538
Total FY 2014 Processed Collections	\$1,269,913

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$3,780
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$3,780

Total CY 2015 Certified Distribution after Adjustment	\$1,266,133
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$855,495
CEDIT for Homestead Credits	\$410,638
Total CY 2015 Certified Distribution after Adjustment	\$1,266,133

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.2500%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1200%
Total Tax Rate	0.3700%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$108,052
Estimated account balance for December 31, 2013	-\$3,780
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Fayette
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$51,487
Effective tax rate for tax year 2011	0.3700%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,915
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,220,141
Effective tax rate for tax year 2012	0.3700%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$329,768
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,271,628
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$343,683

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$121,842
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$121,842

Total CY 2014 Certified Distribution after Adjustments	\$1,149,786
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$64,374
Effective tax rate for tax year 2012	0.3700%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,398
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,205,538
Effective tax rate for tax year 2013	0.3700%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$325,821
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,269,913
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$343,220

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$3,780
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$3,780

Total CY 2015 Certified Distribution after Adjustment	\$1,266,133
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	10.1190%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	10.2682%
Percent change in certified distribution that is due to processed collections	-0.1492%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	10.1190%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Floyd
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,979,939
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$12,727,805
Total FY 2014 Processed Collections	\$14,707,744

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$14,707,744

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$14,707,744
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$14,707,744

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	0.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$2,046,185
Estimated account balance for December 31, 2013	\$2,930,034
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Floyd
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,486,317
Effective tax rate for tax year 2011	0.7500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$198,176
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$12,220,472
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,629,396
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$13,706,790
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,827,572

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$13,706,790
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,979,939
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$263,992
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$12,727,805
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,697,041
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$14,707,744
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,961,033

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$14,707,744
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.3026%
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	7.3026%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.3026%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Floyd
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,068,101
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,855,932
Total FY 2014 Processed Collections	\$7,924,033

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	
	\$7,924,033

Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$5,943,025
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,981,008
Total CY 2015 Certified Distribution after Adjustment	\$7,924,033

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$1,026,232
Estimated account balance for December 31, 2013	\$1,514,370
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Floyd
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$806,652
Effective tax rate for tax year 2011	0.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$201,663
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$6,572,300
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,643,075
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$7,378,952
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,844,738

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

Total CY 2014 Certified Distribution after Adjustments	\$7,378,952
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,068,101
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$267,025
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,855,932
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,713,983
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$7,924,033
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,981,008

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

Total CY 2015 Certified Distribution after Adjustment	\$7,924,033
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.3870%
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	7.3870%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.3870%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Fountain
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$294,362
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,023,781
Total FY 2014 Processed Collections	\$3,318,143

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$3,318,143

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$3,318,143
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,318,143

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,078,407
Estimated account balance for December 31, 2013	\$915,822
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Fountain
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$81,075
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$8,108
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,232,976
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$323,298
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$3,314,051
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$331,405

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$3,314,051
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$294,362
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,436
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,023,781
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$302,378
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$3,318,143
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$331,814

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$3,318,143
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.1235%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1235%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.1235%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Fountain
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$29,500
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$306,650
Total FY 2014 Processed Collections	\$336,150

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

Total CY 2015 Certified Distribution after Adjustment	\$336,150
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$336,150
Total CY 2015 Certified Distribution after Adjustment	\$336,150

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
Total Tax Rate	0.1000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$105,008
Estimated account balance for December 31, 2013	\$88,208
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Fountain
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions	
Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$8,345
Effective tax rate for tax year 2011	0.1000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$8,345
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$328,328
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$328,328
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$336,673
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$336,673
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2014 Certified Distribution after Adjustments	\$336,673

CY 2015 Certified Distributions	
Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$29,500
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,500
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$306,650
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$306,650
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$336,150
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$336,150
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	\$336,150

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.1555%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.1555%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.1555%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Franklin
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$240,337
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,478,058
Total FY 2014 Processed Collections	\$4,718,394

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$4,718,394

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,718,394
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,718,394

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	-\$96,150
Estimated account balance for December 31, 2013	\$209,240
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Franklin
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$163,038
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$16,304
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,421,150
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$442,115
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,584,188
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$458,419

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$188,495
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$188,495

Total CY 2014 Certified Distribution after Adjustments	\$4,395,693
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$240,337
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$24,034
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,478,058
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$447,806
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,718,394
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$471,839

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,718,394
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.3413%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	4.2882%
Percent change in certified distribution that is due to processed collections	3.0531%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.3413%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Franklin
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,289
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,124,861
Total FY 2014 Processed Collections	\$1,187,150

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

Total CY 2015 Certified Distribution after Adjustment	\$1,187,150
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,187,150
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,187,150

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$24,556
Estimated account balance for December 31, 2013	\$53,359
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Franklin
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$43,013
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$17,205
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,110,683
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$444,273
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,153,696
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$461,478

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$49,465
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$49,465

Total CY 2014 Certified Distribution after Adjustments	\$1,104,231
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,289
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$24,916
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,124,861
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$449,944
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,187,150
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$474,860

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

Total CY 2015 Certified Distribution after Adjustment	\$1,187,150
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.5092%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	4.4796%
Percent change in certified distribution that is due to processed collections	3.0297%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.5092%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Fulton
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$386,094
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,192,569
Total FY 2014 Processed Collections	\$5,578,663

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$5,578,663

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$3,719,108
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$929,777
CAGIT for Property Tax Relief	\$929,777
Total CY 2015 Certified Distribution after Adjustment	\$5,578,663

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$771,623
Estimated account balance for December 31, 2013	\$919,925
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Fulton
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$200,781
Effective tax rate for tax year 2011	1.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,385
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,224,211
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$348,281
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$5,424,992
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$361,666

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$5,424,992
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$386,094
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$25,740
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,192,569
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$346,171
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$5,578,663
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$371,911

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$5,578,663
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.8326%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.8326%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.8326%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Fulton
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$110,790
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,490,961
Total FY 2014 Processed Collections	\$1,601,751

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

Total CY 2015 Certified Distribution after Adjustment	\$1,601,751
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$745,000
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$856,750
Total CY 2015 Certified Distribution after Adjustment	\$1,601,751

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2300%
Total Tax Rate	0.4300%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$266,420
Estimated account balance for December 31, 2013	\$309,639
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Fulton
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$57,772
Effective tax rate for tax year 2011	0.4300%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,435
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,501,151
Effective tax rate for tax year 2012	0.4300%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$349,105
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,558,923
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$362,540

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

Total CY 2014 Certified Distribution after Adjustments	\$1,558,923
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$110,790
Effective tax rate for tax year 2012	0.4300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$25,765
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,490,961
Effective tax rate for tax year 2013	0.4300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$346,735
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,601,751
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$372,500

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

Total CY 2015 Certified Distribution after Adjustment	\$1,601,751
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.7473%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.7473%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.7473%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Gibson
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$111,013
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,724,201
Total FY 2014 Processed Collections	\$3,835,214

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

Total CY 2015 Certified Distribution after Adjustment	\$3,835,214
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$3,835,214
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,835,214

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$764,154
Estimated account balance for December 31, 2013	\$1,009,633
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Gibson
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$100,274
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$20,055
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,698,932
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$739,786
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,799,205
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$759,841

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

Total CY 2014 Certified Distribution after Adjustments	\$3,799,205
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$111,013
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$22,203
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,724,201
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$744,840
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,835,214
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$767,043

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

Total CY 2015 Certified Distribution after Adjustment	\$3,835,214
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.9478%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.9478%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.9478%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Grant
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,515,984
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$19,504,716
Total FY 2014 Processed Collections	\$21,020,700

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	
	\$21,020,700

<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$10,510,350
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$10,510,350
Total CY 2015 Certified Distribution after Adjustment	\$21,020,700

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	2.0000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$3,395,667
Estimated account balance for December 31, 2013	\$2,997,610
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Grant
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,197,912
Effective tax rate for tax year 2011	2.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$59,896
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$19,730,529
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$986,526
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$20,928,441
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,046,422

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$20,928,441
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,515,984
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$75,799
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$19,504,716
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$975,236
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$21,020,700
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,051,035

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$21,020,700
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.4408%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.4408%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.4408%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Grant
Certified Distribution Calculation Breakdown
County Economic Development Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$192,104
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,454,699
Total FY 2014 Processed Collections	\$2,646,803

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	
	\$2,646,803

Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,646,803
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,646,803

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$96,326
Estimated account balance for December 31, 2013	\$40,840
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Grant
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$153,420
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$61,368
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,475,409
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$990,164
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,628,829
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,051,532

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

Total CY 2014 Certified Distribution after Adjustments	\$2,628,829
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$192,104
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$76,842
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,454,699
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$981,879
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,646,803
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,058,721

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

Total CY 2015 Certified Distribution after Adjustment	\$2,646,803
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.6837%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.6837%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.6837%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Greene
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$275,357
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,180,092
Total FY 2014 Processed Collections	\$5,455,449

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$5,455,449
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$5,455,449
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$5,455,449

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$1,373,942
Estimated account balance for December 31, 2013	\$1,387,216
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
 All data based on certifications amended 11/10/2014.

Greene
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$251,788
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$25,179
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,354,880
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$535,488
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$5,606,668
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$560,667

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$5,606,668
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$275,357
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,536
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,180,092
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$518,009
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$5,455,449
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$545,545

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$5,455,449
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.6971%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.6971%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.6971%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Hamilton
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$18,440,230
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$104,549,102
Total FY 2014 Processed Collections	\$122,989,331

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$122,989,331
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$122,989,331
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$122,989,331

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$33,146,536
Estimated account balance for December 31, 2013	\$46,422,292
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Hamilton
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$14,737,042
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$1,473,704
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$102,259,403
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$10,225,940
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$116,996,445
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$11,699,644

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$116,996,445
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$18,440,230
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$1,844,023
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$104,549,102
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$10,454,910
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$122,989,331
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$12,298,933

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$122,989,331
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.1223%
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	5.1223%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.1223%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Hancock
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,122,138
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$24,423,689
Total FY 2014 Processed Collections	\$27,545,827

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$78,709
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$78,709

Total CY 2015 Certified Distribution after Adjustment

\$27,467,118

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$18,942,840
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$3,788,568
CAGIT for Property Tax Relief	\$4,735,710
Total CY 2015 Certified Distribution after Adjustment	\$27,467,118

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2000%
Total Tax Rate	1.4500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$6,140,152
Estimated account balance for December 31, 2013	\$7,094,074
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Hancock
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,425,531
Effective tax rate for tax year 2011	1.4167%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$100,626
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$25,172,574
Effective tax rate for tax year 2012	1.4875%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,692,274
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$26,598,106
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,792,900

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$601,061
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$601,061

Total CY 2014 Certified Distribution after Adjustments	\$25,997,045
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,122,138
Effective tax rate for tax year 2012	1.4875%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$209,892
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$24,423,689
Effective tax rate for tax year 2013	1.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,684,392
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$27,545,827
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,894,284

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$78,709
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$78,709

Total CY 2015 Certified Distribution after Adjustment	\$27,467,118
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.6548%
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	5.6548%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.6548%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Hancock
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$300,930
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,111,375
Total FY 2014 Processed Collections	\$2,412,305

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$2,357,590
Total Adjustments	\$2,357,590

Total CY 2015 Certified Distribution after Adjustment	\$4,769,895
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$4,769,895
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,769,895

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$275,062
Estimated account balance for December 31, 2013	\$631,388
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Hancock
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$155,935
Effective tax rate for tax year 2011	0.1500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$103,957
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,336,492
Effective tax rate for tax year 2012	0.1375%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,699,267
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,492,427
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,803,224
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,114,020
Total Adjustments	\$1,114,020
Total CY 2014 Certified Distribution after Adjustments	\$3,606,447

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$300,930
Effective tax rate for tax year 2012	0.1375%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$218,858
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,111,375
Effective tax rate for tax year 2013	0.1250%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,689,100
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,412,305
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,907,958
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$2,357,590
Total Adjustments	\$2,357,590
Total CY 2015 Certified Distribution after Adjustment	\$4,769,895

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	32.2602%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.2216%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	34.4819%
Total Percent Change in Certified Distribution	32.2602%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Harrison
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$322,217
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,336,294
Total FY 2014 Processed Collections	\$5,658,511

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$5,658,511

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,658,511
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$5,658,511

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	0.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$581,778
Estimated account balance for December 31, 2013	\$614,767
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
 All data based on certifications amended 11/10/2014.

Harrison
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$582,838
Effective tax rate for tax year 2011	0.7500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$77,712
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,194,301
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$692,573
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$5,777,139
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$770,285

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$5,777,139
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$322,217
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$42,962
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,336,294
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$711,506
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$5,658,511
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$754,468

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$5,658,511
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.0534%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.0534%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.0534%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Harrison
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$107,765
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,786,749
Total FY 2014 Processed Collections	\$1,894,514

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

Total CY 2015 Certified Distribution after Adjustment	\$1,894,514
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,894,514
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,894,514

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$189,092
Estimated account balance for December 31, 2013	\$202,164
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Harrison
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$195,739
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$78,296
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,739,439
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$695,776
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,935,178
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$774,071

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

Total CY 2014 Certified Distribution after Adjustments	\$1,935,178
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$107,765
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$43,106
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,786,749
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$714,699
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,894,514
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$757,805

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

Total CY 2015 Certified Distribution after Adjustment	\$1,894,514
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.1013%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.1013%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.1013%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Hendricks
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,842,354
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$42,632,784
Total FY 2014 Processed Collections	\$45,475,138

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$45,475,138

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$39,543,599
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$5,931,540
Total CY 2015 Certified Distribution after Adjustment	\$45,475,138

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.1500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.1500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$11,177,687
Estimated account balance for December 31, 2013	\$14,212,958
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Hendricks
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$2,049,831
Effective tax rate for tax year 2011	1.0125%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$202,452
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$41,373,660
Effective tax rate for tax year 2012	1.1500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,597,710
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$43,423,491
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,800,162

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$278,372
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$278,372

Total CY 2014 Certified Distribution after Adjustments	\$43,701,863
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,842,354
Effective tax rate for tax year 2012	1.1500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$247,161
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$42,632,784
Effective tax rate for tax year 2013	1.1500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,707,199
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$45,475,138
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,954,360

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$45,475,138
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.0577%
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	4.0577%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.0577%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Hendricks
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$656,868
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,289,813
Total FY 2014 Processed Collections	\$9,946,681

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

Total CY 2015 Certified Distribution after Adjustment	\$9,946,681
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$9,946,681
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$9,946,681

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$3,768,895
Estimated account balance for December 31, 2013	\$4,440,418
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Hendricks
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$791,237
Effective tax rate for tax year 2011	0.3875%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$204,190
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$9,060,929
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,624,371
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$9,852,166
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,828,562

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$280,762
Total Adjustments	-\$280,762

Total CY 2014 Certified Distribution after Adjustments	\$9,571,404
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$656,868
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$262,747
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,289,813
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,715,925
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$9,946,681
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,978,673

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

Total CY 2015 Certified Distribution after Adjustment	\$9,946,681
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.9208%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.9208%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.9208%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Henry
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$334,143
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,548,722
Total FY 2014 Processed Collections	\$7,882,865

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$7,882,865
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$7,882,865
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$7,882,865

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$103,754
Estimated account balance for December 31, 2013	\$214,835
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Henry
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$270,126
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$27,013
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$7,700,954
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$770,095
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$7,971,080
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$797,108

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$7,971,080
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$334,143
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$33,414
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,548,722
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$754,872
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$7,882,865
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$788,286

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$7,882,865
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-1.1067%
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	-1.1067%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.1067%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Henry
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$83,650
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,888,248
Total FY 2014 Processed Collections	\$1,971,898

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

Total CY 2015 Certified Distribution after Adjustment	\$1,971,898
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,971,898
Total CY 2015 Certified Distribution after Adjustment	\$1,971,898

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$22,153
Estimated account balance for December 31, 2013	\$49,660
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Henry
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$67,428
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$26,971
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,926,564
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$770,626
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,993,992
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$797,597

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

Total CY 2014 Certified Distribution after Adjustments	\$1,993,992
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$83,650
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$33,460
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,888,248
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$755,299
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,971,898
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$788,759

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

Total CY 2015 Certified Distribution after Adjustment	\$1,971,898
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-1.1080%
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	-1.1080%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.1080%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Howard
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,138,325
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$21,191,741
Total FY 2014 Processed Collections	\$22,330,066

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,441,322
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$1,441,322

Total CY 2015 Certified Distribution after Adjustment	\$20,888,744
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$10,444,372
COIT for Correctional Facilities	\$2,984,106
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$7,460,266
Total CY 2015 Certified Distribution after Adjustment	\$20,888,744

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.7000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.5000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
IC 6-3.5-6-28 Howard County (jail and juvenile detention center)	0.2000%
Total Tax Rate	1.4000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$3,160,870
Estimated account balance for December 31, 2013	-\$1,441,322
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Howard
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,175,541
Effective tax rate for tax year 2011	1.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$83,967
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$21,242,675
Effective tax rate for tax year 2012	1.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,517,334
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$22,418,216
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,601,301

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$2,010,025
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$2,010,025

Total CY 2014 Certified Distribution after Adjustments	\$20,408,191
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,138,325
Effective tax rate for tax year 2012	1.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$81,309
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$21,191,741
Effective tax rate for tax year 2013	1.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,513,696
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$22,330,066
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,595,005

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,441,322
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$1,441,322

Total CY 2015 Certified Distribution after Adjustment	\$20,888,744
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.3547%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	2.7866%
Percent change in certified distribution that is due to processed collections	-0.4319%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.3547%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Howard
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$164,234
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,036,528
Total FY 2014 Processed Collections	\$3,200,762

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$161,598
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$161,598

Total CY 2015 Certified Distribution after Adjustment	\$3,039,163
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$3,039,163
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,039,163

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$404,839
Estimated account balance for December 31, 2013	-\$161,598
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Howard
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$168,830
Effective tax rate for tax year 2011	0.2000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$84,415
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,045,206
Effective tax rate for tax year 2012	0.2000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,522,603
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,214,035
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,607,018

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$286,404
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$286,404

Total CY 2014 Certified Distribution after Adjustments	\$2,927,632
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$164,234
Effective tax rate for tax year 2012	0.2000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$82,117
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,036,528
Effective tax rate for tax year 2013	0.2000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,518,264
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,200,762
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,600,381

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$161,598
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$161,598

Total CY 2015 Certified Distribution after Adjustment	\$3,039,163
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.8096%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	4.2630%
Percent change in certified distribution that is due to processed collections	-0.4534%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8096%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Huntington
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$414,791
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,015,545
Total FY 2014 Processed Collections	\$10,430,336

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$10,430,336

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$6,953,557
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,738,389
CAGIT for Property Tax Relief	\$1,738,389
Total CY 2015 Certified Distribution after Adjustment	\$10,430,336

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$838,535
Estimated account balance for December 31, 2013	\$1,585,979
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Huntington
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$333,997
Effective tax rate for tax year 2011	1.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$22,266
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$9,856,734
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$657,116
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$10,190,731
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$679,382

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$10,190,731
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$414,791
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,653
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,015,545
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$667,703
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$10,430,336
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$695,356

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$10,430,336
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.3512%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.3512%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.3512%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Huntington
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$70,062
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,673,942
Total FY 2014 Processed Collections	\$1,744,004

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

Total CY 2015 Certified Distribution after Adjustment	\$1,744,004
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,744,004
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,744,004

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$61,368
Estimated account balance for December 31, 2013	\$186,396
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Huntington
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$57,105
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$22,842
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,646,821
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$658,728
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,703,926
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$681,570

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

Total CY 2014 Certified Distribution after Adjustments	\$1,703,926
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$70,062
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,025
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,673,942
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$669,577
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,744,004
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$697,602

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

Total CY 2015 Certified Distribution after Adjustment	\$1,744,004
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.3521%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.3521%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.3521%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jackson
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$435,417
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,566,788
Total FY 2014 Processed Collections	\$9,002,204

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$9,002,204

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$8,183,822
CAGIT for Correctional Facilities	\$818,382
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$9,002,204

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.5 Jackson County (jail and juvenile detention center)	0.1000%
Total Tax Rate	1.1000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$471,905
Estimated account balance for December 31, 2013	\$1,210,619
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Jackson
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$263,679
Effective tax rate for tax year 2011	1.1000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$23,971
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$8,400,897
Effective tax rate for tax year 2012	1.1000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$763,718
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$8,664,577
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$787,689

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$8,664,577
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$435,417
Effective tax rate for tax year 2012	1.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$39,583
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,566,788
Effective tax rate for tax year 2013	1.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$778,799
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$9,002,204
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$818,382

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$9,002,204
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.8966%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8966%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8966%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jackson
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$198,181
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,904,954
Total FY 2014 Processed Collections	\$4,103,135

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

Total CY 2015 Certified Distribution after Adjustment	\$4,103,135
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,051,568
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$2,051,568
Total CY 2015 Certified Distribution after Adjustment	\$4,103,135

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$238,522
Estimated account balance for December 31, 2013	\$578,739
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Jackson
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$120,906
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$24,181
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,825,564
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$765,113
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,946,470
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$789,294

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

Total CY 2014 Certified Distribution after Adjustments	\$3,946,470
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$198,181
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$39,636
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,904,954
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$780,991
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$4,103,135
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$820,627

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

Total CY 2015 Certified Distribution after Adjustment	\$4,103,135
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.9697%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.9697%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.9697%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jasper
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,699,006
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$17,974,292
Total FY 2014 Processed Collections	\$19,673,298

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$804,395
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$804,395

Total CY 2015 Certified Distribution after Adjustment

\$18,868,904

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$6,952,433
CAGIT for Correctional Facilities	\$1,042,865
CAGIT for Property Tax Replacement/Levy Freeze	\$2,530,686
CAGIT for Public Safety Funding	\$1,738,108
CAGIT for Property Tax Relief	\$6,604,812
Total CY 2015 Certified Distribution after Adjustment	\$18,868,904

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3640%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.9500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
IC 6-3.5-1.1-2.3 Jasper County (criminal justice facilities)	0.1500%
Total Tax Rate	2.7140%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$5,457,329
Estimated account balance for December 31, 2013	\$5,694,629
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Jasper
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,599,042
Effective tax rate for tax year 2011	2.8053%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$57,000
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$18,484,149
Effective tax rate for tax year 2012	2.8640%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$645,396
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$20,083,192
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$702,396

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,020,154
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$1,020,154

Total CY 2014 Certified Distribution after Adjustments	\$19,063,037
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,699,006
Effective tax rate for tax year 2012	2.8640%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$59,323
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$17,974,292
Effective tax rate for tax year 2013	2.8265%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$635,920
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$19,673,298
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$695,243

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	-\$804,395
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$804,395

Total CY 2015 Certified Distribution after Adjustment	\$18,868,904
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-1.0184%
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	-1.0184%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-1.0184%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jasper
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$151,005
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,603,334
Total FY 2014 Processed Collections	\$1,754,340

<u>Adjustments allowed under IC 6-3.5-7-11</u>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,754,340
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
CEDIT Base (distributive shares)	\$1,754,340
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,754,340

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

<u>Calculation of Excess Balance under IC 6-3.5-7-17.3</u>	
Account balance as of December 31, 2012	\$507,419
Estimated account balance for December 31, 2013	\$515,049
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Jasper
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$155,456
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$62,182
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,642,010
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$656,804
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,797,465
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$718,986

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

Total CY 2014 Certified Distribution after Adjustments	\$1,797,465
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$151,005
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$60,402
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,603,334
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$641,334
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,754,340
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$701,736

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

Total CY 2015 Certified Distribution after Adjustment	\$1,754,340
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.3993%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.3993%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.3993%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jay
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$118,659
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,671,765
Total FY 2014 Processed Collections	\$6,790,424

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$6,790,424

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$3,233,535
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,293,414
CAGIT for Public Safety Funding	\$646,707
CAGIT for Property Tax Relief	\$1,616,768
Total CY 2015 Certified Distribution after Adjustment	\$6,790,424

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2000%
Total Tax Rate	2.1000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$811,470
Estimated account balance for December 31, 2013	\$1,218,708
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Jay
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$89,048
Effective tax rate for tax year 2011	2.1000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$4,240
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,576,363
Effective tax rate for tax year 2012	2.1000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$313,160
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$6,665,411
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$317,401

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$6,665,411
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$118,659
Effective tax rate for tax year 2012	2.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,650
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,671,765
Effective tax rate for tax year 2013	2.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$317,703
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$6,790,424
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$323,354

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$6,790,424
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.8756%
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	1.8756%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.8756%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jay
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$20,770
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,124,253
Total FY 2014 Processed Collections	\$1,145,023

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

Total CY 2015 Certified Distribution after Adjustment	\$1,145,023
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$817,874
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$327,150
Total CY 2015 Certified Distribution after Adjustment	\$1,145,023

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
Total Tax Rate	0.3500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$81,834
Estimated account balance for December 31, 2013	\$153,077
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Jay
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$16,147
Effective tax rate for tax year 2011	0.3500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$4,614
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,107,777
Effective tax rate for tax year 2012	0.3500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$316,508
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,123,925
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$321,121

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

Total CY 2014 Certified Distribution after Adjustments	\$1,123,925
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$20,770
Effective tax rate for tax year 2012	0.3500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,934
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,124,253
Effective tax rate for tax year 2013	0.3500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$321,215
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,145,023
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$327,150

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

Total CY 2015 Certified Distribution after Adjustment	\$1,145,023
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.8772%
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	1.8772%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.8772%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jefferson
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$124,212
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,036,490
Total FY 2014 Processed Collections	\$2,160,702

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

Total CY 2015 Certified Distribution after Adjustment	\$2,160,702
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,160,702
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,160,702

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.3500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.3500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$75,333
Estimated account balance for December 31, 2013	\$213,995
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Jefferson
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$101,605
Effective tax rate for tax year 2011	0.3500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$29,030
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,041,448
Effective tax rate for tax year 2012	0.3500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$583,271
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,143,053
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$612,301

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

Total CY 2014 Certified Distribution after Adjustments	\$2,143,053
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$124,212
Effective tax rate for tax year 2012	0.3500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$35,489
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,036,490
Effective tax rate for tax year 2013	0.3500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$581,854
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,160,702
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$617,343

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

Total CY 2015 Certified Distribution after Adjustment	\$2,160,702
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.8235%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.8235%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.8235%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jennings
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$210,841
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,192,932
Total FY 2014 Processed Collections	\$4,403,773

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,201,887
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$2,201,887

Total CY 2015 Certified Distribution after Adjustment

\$6,605,660

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,403,773
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,100,943
CAGIT for Property Tax Relief	\$1,100,943
Total CY 2015 Certified Distribution after Adjustment	\$6,605,660

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$252,110
Estimated account balance for December 31, 2013	\$576,358
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Jennings
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$121,206
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$12,121
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,101,683
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$410,168
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,222,889
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$422,289

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$4,222,889
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$210,841
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,084
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,192,932
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$419,293
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,403,773
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$440,377

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,201,887
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$2,201,887

Total CY 2015 Certified Distribution after Adjustment	\$6,605,660
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	56.4251%
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	4.2834%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	52.1417%
Total Percent Change in Certified Distribution	56.4251%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Jennings
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$52,756
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,049,598
Total FY 2014 Processed Collections	\$1,102,354

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

Total CY 2015 Certified Distribution after Adjustment	\$1,102,354
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,102,354
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,102,354

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$62,987
Estimated account balance for December 31, 2013	\$143,491
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Jennings
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$30,301
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$12,121
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,026,508
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$410,603
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,056,809
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$422,724

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

Total CY 2014 Certified Distribution after Adjustments	\$1,056,809
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$52,756
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,102
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,049,598
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$419,839
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,102,354
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$440,941

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

Total CY 2015 Certified Distribution after Adjustment	\$1,102,354
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.3096%
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	4.3096%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.3096%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Johnson
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,329,208
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$33,416,246
Total FY 2014 Processed Collections	\$36,745,454

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$36,745,454

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$36,745,454
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$36,745,454

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$7,089,141
Estimated account balance for December 31, 2013	\$9,509,566
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Johnson
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$2,688,956
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$268,896
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$33,127,627
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,312,763
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$35,816,583
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,581,658

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$35,816,583
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,329,208
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$332,921
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$33,416,246
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,341,625
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$36,745,454
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,674,545

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$36,745,454
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.5934%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.5934%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.5934%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Knox
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$243,861
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,028,197
Total FY 2014 Processed Collections	\$4,272,058

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,272,058
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$4,272,058
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,272,058

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.6000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$1,269,756
Estimated account balance for December 31, 2013	\$1,384,354
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Knox
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$186,579
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$31,096
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,062,434
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$677,072
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$4,249,013
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$708,169

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$4,249,013
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$243,861
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$40,644
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,028,197
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$671,366
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$4,272,058
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$712,010

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,272,058
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.5424%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.5424%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.5424%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Knox
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$209,281
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,527,986
Total FY 2014 Processed Collections	\$3,737,267

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$747,453
Total Adjustments	-\$747,453

Total CY 2015 Certified Distribution after Adjustment	\$2,989,814
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,989,814
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,989,814

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
IC 6-3.5-7-24 Knox County (county jail)	0.0000%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$977,102
Estimated account balance for December 31, 2013	\$1,049,652
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).
All data based on certifications amended 11/10/2014.

Knox
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$162,186
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$32,437
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,568,637
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$713,727
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,730,823
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$746,165

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

Total CY 2014 Certified Distribution after Adjustments	\$3,730,823
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$209,281
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$41,856
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,527,986
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$705,597
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,737,267
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$747,453

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$747,453
Total Adjustments	-\$747,453

Total CY 2015 Certified Distribution after Adjustment	\$2,989,814
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-19.8618%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1727%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	-20.0345%
Total Percent Change in Certified Distribution	-19.8618%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Kosciusko
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$865,793
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$11,407,914
Total FY 2014 Processed Collections	\$12,273,707

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,143,238
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$1,143,238

Total CY 2015 Certified Distribution after Adjustment	\$11,130,469
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$11,130,469
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$11,130,469

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.7000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.7000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$2,966,638
Estimated account balance for December 31, 2013	-\$1,143,238
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
 All data based on certifications amended 11/10/2014.

Kosciusko
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$736,165
Effective tax rate for tax year 2011	0.7000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$105,166
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$11,130,286
Effective tax rate for tax year 2012	0.7000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,590,041
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$11,866,451
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,695,207

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,692,194
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$1,692,194

Total CY 2014 Certified Distribution after Adjustments	\$10,174,257
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$865,793
Effective tax rate for tax year 2012	0.7000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$123,685
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$11,407,914
Effective tax rate for tax year 2013	0.7000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,629,702
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$12,273,707
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,753,387

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$1,143,238
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$1,143,238

Total CY 2015 Certified Distribution after Adjustment	\$11,130,469
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	9.3983%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.3955%
Percent change in certified distribution that is due to processed collections	4.0028%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	9.3983%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Kosciusko
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$377,887
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,906,829
Total FY 2014 Processed Collections	\$5,284,716

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$454,615
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$454,615

Total CY 2015 Certified Distribution after Adjustment	\$4,830,101
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$4,830,101
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,830,101

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.3000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$1,235,093
Estimated account balance for December 31, 2013	-\$454,615
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Kosciusko
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$321,813
Effective tax rate for tax year 2011	0.3000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$107,271
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$4,792,383
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,597,461
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$5,114,196
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,704,732

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$733,311
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$733,311

Total CY 2014 Certified Distribution after Adjustments	\$4,380,885
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$377,887
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$125,962
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,906,829
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,635,610
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$5,284,716
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,761,572

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$454,615
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$454,615

Total CY 2015 Certified Distribution after Adjustment	\$4,830,101
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	10.2540%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	6.3616%
Percent change in certified distribution that is due to processed collections	3.8924%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	10.2540%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

LaGrange
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$380,874
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,192,478
Total FY 2014 Processed Collections	\$6,573,352

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$6,573,352

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$6,573,352
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$6,573,352

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,003,943
Estimated account balance for December 31, 2013	\$2,882,917
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

LaGrange
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$240,112
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$24,011
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,863,528
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$586,353
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$6,103,641
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$610,364

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$6,103,641
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$380,874
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$38,087
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,192,478
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$619,248
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$6,573,352
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$657,335

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$6,573,352
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.6956%
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	7.6956%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.6956%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

LaGrange
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$153,405
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,543,525
Total FY 2014 Processed Collections	\$2,696,931

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

Total CY 2015 Certified Distribution after Adjustment	\$2,696,931
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,685,582
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,011,349
Total CY 2015 Certified Distribution after Adjustment	\$2,696,931

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1500%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$91,379
Estimated account balance for December 31, 2013	\$698,583
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

LaGrange
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$97,850
Effective tax rate for tax year 2011	0.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$24,462
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,396,138
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$599,034
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,493,988
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$623,497

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$133,572
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$133,572

Total CY 2014 Certified Distribution after Adjustments	\$2,360,416
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$153,405
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$38,351
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,543,525
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$635,881
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,696,931
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$674,233

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

Total CY 2015 Certified Distribution after Adjustment	\$2,696,931
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	14.2566%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.6588%
Percent change in certified distribution that is due to processed collections	8.5977%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	14.2566%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Lake
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$28,561,540
Total FY 2014 Processed Collections	\$28,561,540

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$98,327,367
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$98,327,367

Total CY 2015 Certified Distribution after Adjustment

\$126,888,907

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$0
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$25,377,781
CAGIT for Property Tax Relief	\$101,511,125
Total CY 2015 Certified Distribution after Adjustment	\$126,888,907

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$0
Estimated account balance for December 31, 2013	\$20,975,532
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

Due to Lake County's newly implemented LOIT tax rate, there is not a full year of processed collections from tax year 2012 and tax year 2013. Therefore, the distributions are still being calculated based on tax returns filed before the county implemented a rate.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Lake
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$0
Effective tax rate for tax year 2011	0.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$0
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$0
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$0
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$0

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$121,659,870
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$121,659,870

Total CY 2014 Certified Distribution after Adjustments	\$121,659,870
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$28,561,540
Effective tax rate for tax year 2013	0.3125%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$9,139,693
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$28,561,540
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$9,139,693

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$98,327,367
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$98,327,367

Total CY 2015 Certified Distribution after Adjustment	\$126,888,907
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Year over Year Comparison	
Percent change in total certified distributions from CY 2014 to CY 2015	4.2981%

Due to Lake County's newly implemented LOIT tax rate, there is not a full year of processed collections from tax year 2012 and tax year 2013. Therefore, the distributions are still being calculated based on tax returns filed before the county implemented a rate.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Lake
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,036,405
Total FY 2014 Processed Collections	\$6,036,405

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$19,341,376
Total Adjustments	\$19,341,376
Total CY 2015 Certified Distribution after Adjustment	
	\$25,377,781

Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$25,377,781
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$25,377,781

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$0
Estimated account balance for December 31, 2013	\$4,433,123
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

Due to Lake County's newly implemented LOIT tax rate, there is not a full year of processed collections from tax year 2012 and tax year 2013. Therefore, the distributions are still being calculated based on tax returns filed before the county implemented a rate.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).
All data based on certifications amended 11/10/2014.

Lake
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$0
Effective tax rate for tax year 2011	0.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$0
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$0
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$0
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$0

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$24,331,974
Total Adjustments	\$24,331,974

Total CY 2014 Certified Distribution after Adjustments	\$24,331,974
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$0
Effective tax rate for tax year 2012	0.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$0
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,036,405
Effective tax rate for tax year 2013	0.0625%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$9,658,248
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$6,036,405
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$9,658,248

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$19,341,376
Total Adjustments	\$19,341,376

Total CY 2015 Certified Distribution after Adjustment	\$25,377,781
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Year over Year Comparison	
Percent change in total certified distributions from CY 2014 to CY 2015	4.2981%

Due to Lake County's newly implemented LOIT tax rate, there is not a full year of processed collections from tax year 2012 and tax year 2013. Therefore, the distributions are still being calculated based on tax returns filed before the county implemented a rate.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

LaPorte
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$839,812
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,841,916
Total FY 2014 Processed Collections	\$10,681,728

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$10,681,728

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$10,681,728
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$10,681,728

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.5000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,324,744
Estimated account balance for December 31, 2013	\$1,773,387
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

LaPorte
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$634,932
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$126,986
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$9,917,355
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,983,471
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$10,552,287
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,110,457

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$10,552,287
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$839,812
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$167,962
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,841,916
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,968,383
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$10,681,728
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,136,346

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$10,681,728
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.2267%
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	1.2267%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.2267%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

LaPorte
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$772,314
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,931,160
Total FY 2014 Processed Collections	\$9,703,474

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

Total CY 2015 Certified Distribution after Adjustment	\$9,703,474
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$9,703,474
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$9,703,474

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.4500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$1,143,540
Estimated account balance for December 31, 2013	\$1,502,040
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

LaPorte
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$583,948
Effective tax rate for tax year 2011	0.4500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$129,766
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$9,058,650
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,013,033
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$9,642,598
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,142,799

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

Total CY 2014 Certified Distribution after Adjustments	\$9,642,598
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$772,314
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$171,625
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,931,160
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,984,702
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$9,703,474
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,156,328

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

Total CY 2015 Certified Distribution after Adjustment	\$9,703,474
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.6313%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.6313%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.6313%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Lawrence
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$471,053
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$12,792,804
Total FY 2014 Processed Collections	\$13,263,856

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$13,263,856

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$7,579,347
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,894,837
CAGIT for Property Tax Relief	\$3,789,673
Total CY 2015 Certified Distribution after Adjustment	\$13,263,856

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,296,163
Estimated account balance for December 31, 2013	\$1,776,298
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Lawrence
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$496,142
Effective tax rate for tax year 2011	1.7500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$28,351
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$12,881,838
Effective tax rate for tax year 2012	1.7500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$736,105
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$13,377,979
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$764,456

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$13,377,979
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$471,053
Effective tax rate for tax year 2012	1.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,917
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$12,792,804
Effective tax rate for tax year 2013	1.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$731,017
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$13,263,856
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$757,935

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$13,263,856
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.8531%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.8531%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.8531%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Madison
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,456,221
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$34,673,909
Total FY 2014 Processed Collections	\$37,130,129

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$409,370
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$409,370
Total CY 2015 Certified Distribution after Adjustment	
	\$37,539,500

Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$21,451,143
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$5,362,786
COIT for Property Tax Relief	\$10,725,571
Total CY 2015 Certified Distribution after Adjustment	\$37,539,500

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.5000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$45,006
Estimated account balance for December 31, 2013	\$5,758,182
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Madison
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,587,050
Effective tax rate for tax year 2011	1.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$105,803
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$30,096,860
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,006,457
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$31,683,910
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,112,261

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$844,885
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$5,280,652
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$4,435,767

Total CY 2014 Certified Distribution after Adjustments	\$36,119,677
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,456,221
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$163,748
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$34,673,909
Effective tax rate for tax year 2013	1.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,981,366
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$37,130,129
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,145,114

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$409,370
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$409,370

Total CY 2015 Certified Distribution after Adjustment	\$37,539,500
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.9309%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	2.3391%
Percent change in certified distribution that is due to processed collections	1.5918%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.9309%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Marion
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$42,357,885
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$272,597,269
Total FY 2014 Processed Collections	\$314,955,154

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$29,162,514
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$29,162,514

Total CY 2015 Certified Distribution after Adjustment	\$344,117,669
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$194,416,762
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$52,492,526
COIT for Public Safety funding	\$97,208,381
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$344,117,669

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.2700%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.5000%
Total Tax Rate	1.7700%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$4,900,879
Estimated account balance for December 31, 2013	\$20,540,295
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Marion
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$32,489,369
Effective tax rate for tax year 2011	1.6200%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$2,005,517
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$278,812,044
Effective tax rate for tax year 2012	1.6200%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$17,210,620
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$311,301,414
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$19,216,137

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$17,097,059
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$17,097,059

Total CY 2014 Certified Distribution after Adjustments	\$294,204,355
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$42,357,885
Effective tax rate for tax year 2012	1.6200%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$2,614,684
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$272,597,269
Effective tax rate for tax year 2013	1.6200%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$16,826,992
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$314,955,154
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$19,441,676

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$29,162,514
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$29,162,514

Total CY 2015 Certified Distribution after Adjustment	\$344,117,669
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	16.9655%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	5.8113%
Percent change in certified distribution that is due to processed collections	1.2419%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	9.9123%
Total Percent Change in Certified Distribution	16.9655%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Marshall
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$651,641
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,599,581
Total FY 2014 Processed Collections	\$11,251,222

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$11,251,222

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$9,000,978
CAGIT for Correctional Facilities	\$2,250,244
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$11,251,222

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.8 Marshall County (criminal justice facilities)	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,075,188
Estimated account balance for December 31, 2013	\$2,397,296
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Marshall
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,566,707
Effective tax rate for tax year 2011	1.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$125,337
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$10,537,676
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$843,014
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$12,104,384
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$968,351

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$12,104,384
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$651,641
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$52,131
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,599,581
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$847,966
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$11,251,222
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$900,098

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$11,251,222
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-7.0484%
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	-7.0484%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-7.0484%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Martin
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$72,248
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,296,104
Total FY 2014 Processed Collections	\$2,368,352

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$11,491
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$11,491

Total CY 2015 Certified Distribution after Adjustment	\$2,356,861
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$1,450,376
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$453,243
COIT for Property Tax Relief	\$453,243
Total CY 2015 Certified Distribution after Adjustment	\$2,356,861

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.8000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.2500%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
Total Tax Rate	1.3000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	-\$20,390
Estimated account balance for December 31, 2013	-\$17,207
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Martin
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$59,414
Effective tax rate for tax year 2011	0.9250%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$6,423
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$2,273,361
Effective tax rate for tax year 2012	1.3000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$174,874
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$2,332,775
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$181,297

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$24,087
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$24,087

Total CY 2014 Certified Distribution after Adjustments	\$2,356,861
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$72,248
Effective tax rate for tax year 2012	1.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,558
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,296,104
Effective tax rate for tax year 2013	1.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$176,623
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$2,368,352
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$182,181

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$11,491
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$11,491

Total CY 2015 Certified Distribution after Adjustment	\$2,356,861
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.0000%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	NA
Percent change in certified distribution that is due to processed collections	NA
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	NA
Total Percent Change in Certified Distribution	NA

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Martin
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$11,339
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$355,231
Total FY 2014 Processed Collections	\$366,570

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$13,124
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$13,124

Total CY 2015 Certified Distribution after Adjustment	\$353,447
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$353,447
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$353,447

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$41,576
Estimated account balance for December 31, 2013	-\$31,981
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Martin
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$13,354
Effective tax rate for tax year 2011	0.2000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$6,677
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$352,183
Effective tax rate for tax year 2012	0.2000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$176,091
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$365,536
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$182,768

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$12,090
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$12,090

Total CY 2014 Certified Distribution after Adjustments	\$353,447
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$11,339
Effective tax rate for tax year 2012	0.2000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$5,669
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$355,231
Effective tax rate for tax year 2013	0.2000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$177,616
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$366,570
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$183,285

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$13,124
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$13,124

Total CY 2015 Certified Distribution after Adjustment	\$353,447
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.0000%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	NA
Percent change in certified distribution that is due to processed collections	NA
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	NA
Total Percent Change in Certified Distribution	NA

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Miami
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$573,725
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,832,745
Total FY 2014 Processed Collections	\$11,406,470

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$11,406,470
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$3,258,991
COIT for Correctional Facilities	\$1,357,913
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$1,357,913
COIT for Property Tax Relief	\$5,431,652
Total CY 2015 Certified Distribution after Adjustment	\$11,406,470

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
IC 6-3.5-6-27 Miami County (county jail)	0.2500%
Total Tax Rate	2.1000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$482,835
Estimated account balance for December 31, 2013	\$829,518
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Miami
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$421,022
Effective tax rate for tax year 2011	2.1000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$20,049
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$10,724,649
Effective tax rate for tax year 2012	2.1000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$510,698
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$11,145,671
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$530,746

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$11,145,671
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$573,725
Effective tax rate for tax year 2012	2.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,320
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$10,832,745
Effective tax rate for tax year 2013	2.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$515,845
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$11,406,470
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$543,165

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$11,406,470
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.3399%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.3399%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.3399%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Miami
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$121,608
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,275,839
Total FY 2014 Processed Collections	\$2,397,448

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$12,007
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$12,007

Total CY 2015 Certified Distribution after Adjustment	\$2,385,441
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,355,364
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,030,077
Total CY 2015 Certified Distribution after Adjustment	\$2,385,441

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1900%
Total Tax Rate	0.4400%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$184,698
Estimated account balance for December 31, 2013	-\$12,007
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Miami
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$88,627
Effective tax rate for tax year 2011	0.4400%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$20,142
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,258,564
Effective tax rate for tax year 2012	0.4400%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$513,310
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,347,191
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$533,452

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$168,793
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$168,793

Total CY 2014 Certified Distribution after Adjustments	\$2,178,397
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$121,608
Effective tax rate for tax year 2012	0.4400%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,638
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,275,839
Effective tax rate for tax year 2013	0.4400%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$517,236
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,397,448
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$544,874

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$12,007
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$12,007

Total CY 2015 Certified Distribution after Adjustment	\$2,385,441
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	9.5044%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	7.1973%
Percent change in certified distribution that is due to processed collections	2.3071%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	9.5044%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Monroe
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,648,274
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$24,669,674
Total FY 2014 Processed Collections	\$28,317,948

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,213,626
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,213,626
Total CY 2015 Certified Distribution after Adjustment	
	\$29,531,575

Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$26,969,475
COIT for Correctional Facilities	\$2,562,100
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$29,531,575

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
IC 6-3.5-6-33 Monroe County (juvenile facilities)	0.0950%
Total Tax Rate	1.0950%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$4,513,209
Estimated account balance for December 31, 2013	\$4,377,699
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Monroe
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$2,722,393
Effective tax rate for tax year 2011	1.0500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$259,276
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$24,784,584
Effective tax rate for tax year 2012	1.0500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,360,437
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$27,506,977
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$2,619,712

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$27,506,977
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$3,648,274
Effective tax rate for tax year 2012	1.0500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$347,455
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$24,669,674
Effective tax rate for tax year 2013	1.0500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$2,349,493
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$28,317,948
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$2,696,947

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,213,626
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,213,626

Total CY 2015 Certified Distribution after Adjustment	\$29,531,575
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.3603%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.9482%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	4.4121%
Total Percent Change in Certified Distribution	7.3603%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Montgomery
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$644,509
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,209,237
Total FY 2014 Processed Collections	\$13,853,746

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$13,853,746
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$6,926,873
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$6,926,873
Total CY 2015 Certified Distribution after Adjustment	\$13,853,746

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	1.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	2.0000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	-\$222,516
Estimated account balance for December 31, 2013	\$704,710
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Montgomery
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$502,906
Effective tax rate for tax year 2011	2.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$25,145
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$13,289,142
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$664,457
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$13,792,048
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$689,602

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$407,886
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$407,886

Total CY 2014 Certified Distribution after Adjustments	\$13,384,162
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$644,509
Effective tax rate for tax year 2012	2.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$32,225
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,209,237
Effective tax rate for tax year 2013	2.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$660,462
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$13,853,746
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$692,687

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$13,853,746
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.5085%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.0475%
Percent change in certified distribution that is due to processed collections	0.4610%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.5085%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Montgomery
Certified Distribution Calculation Breakdown
County Economic Development Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,296
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$663,504
Total FY 2014 Processed Collections	\$695,800

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

Total CY 2015 Certified Distribution after Adjustment	\$695,800
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$695,800
Total CY 2015 Certified Distribution after Adjustment	\$695,800

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
Total Tax Rate	0.1000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$18,122
Estimated account balance for December 31, 2013	\$35,955
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Montgomery
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$25,351
Effective tax rate for tax year 2011	0.1000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$25,351
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$667,663
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$667,663
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$693,013
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$693,013

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

Total CY 2014 Certified Distribution after Adjustments	\$693,013
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,296
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$32,296
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$663,504
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$663,504
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$695,800
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$695,800

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

Total CY 2015 Certified Distribution after Adjustment	\$695,800
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.4022%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.4022%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.4022%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Morgan
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,759,398
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$33,236,692
Total FY 2014 Processed Collections	\$35,996,090

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$35,996,090

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$14,692,281
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$2,938,456
CAGIT for Public Safety Funding	\$3,673,070
CAGIT for Property Tax Relief	\$14,692,281
Total CY 2015 Certified Distribution after Adjustment	\$35,996,090

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.2000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	2.4500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,162,195
Estimated account balance for December 31, 2013	\$2,163,006
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Morgan
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,654,891
Effective tax rate for tax year 2011	2.4500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$67,547
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$33,011,539
Effective tax rate for tax year 2012	2.4500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,347,410
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$34,666,430
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,414,956

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$157,645
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$157,645

Total CY 2014 Certified Distribution after Adjustments	\$34,508,785
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,759,398
Effective tax rate for tax year 2012	2.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$112,628
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$33,236,692
Effective tax rate for tax year 2013	2.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,356,600
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$35,996,090
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,469,228

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$35,996,090
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.3099%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.4568%
Percent change in certified distribution that is due to processed collections	3.8531%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.3099%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Morgan
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$304,811
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,666,845
Total FY 2014 Processed Collections	\$3,971,656

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

Total CY 2015 Certified Distribution after Adjustment	\$3,971,656
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,941,968
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,029,689
Total CY 2015 Certified Distribution after Adjustment	\$3,971,656

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0700%
Total Tax Rate	0.2700%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$160,270
Estimated account balance for December 31, 2013	\$270,333
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Morgan
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$183,793
Effective tax rate for tax year 2011	0.2700%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$68,071
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,641,532
Effective tax rate for tax year 2012	0.2700%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,348,715
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,825,324
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,416,787

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

Total CY 2014 Certified Distribution after Adjustments	\$3,825,324
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$304,811
Effective tax rate for tax year 2012	0.2700%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$112,893
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,666,845
Effective tax rate for tax year 2013	0.2700%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,358,091
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,971,656
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,470,984

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

Total CY 2015 Certified Distribution after Adjustment	\$3,971,656
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.8253%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8253%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8253%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Newton
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$105,671
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,746,302
Total FY 2014 Processed Collections	\$2,851,973

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$2,851,973

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$2,851,973
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,851,973

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$786,715
Estimated account balance for December 31, 2013	\$675,478
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Newton
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$77,873
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$7,787
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$2,867,259
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$286,726
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$2,945,132
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$294,513

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$2,945,132
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$105,671
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$10,567
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,746,302
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$274,630
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$2,851,973
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$285,197

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$2,851,973
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-3.1632%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-3.1632%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-3.1632%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Noble
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$284,889
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,071,013
Total FY 2014 Processed Collections	\$8,355,902

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$8,355,902

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$8,355,902
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$8,355,902

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$773,994
Estimated account balance for December 31, 2013	\$1,501,732
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Noble
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$210,377
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$21,038
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$7,866,579
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$786,658
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$8,076,955
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$807,696

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$8,076,955
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$284,889
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,489
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,071,013
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$807,101
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$8,355,902
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$835,590

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$8,355,902
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.4536%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.4536%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.4536%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Noble
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$142,479
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,046,756
Total FY 2014 Processed Collections	\$4,189,235

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

Total CY 2015 Certified Distribution after Adjustment	\$4,189,235
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,094,617
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$2,094,617
Total CY 2015 Certified Distribution after Adjustment	\$4,189,235

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$470,826
Estimated account balance for December 31, 2013	\$826,920
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Noble
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$106,414
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$21,283
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,942,459
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$788,492
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$4,048,872
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$809,774

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

Total CY 2014 Certified Distribution after Adjustments	\$4,048,872
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$142,479
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,496
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,046,756
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$809,351
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$4,189,235
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$837,847

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

Total CY 2015 Certified Distribution after Adjustment	\$4,189,235
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.4667%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.4667%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.4667%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Ohio
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,425
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,086,646
Total FY 2014 Processed Collections	\$1,119,071

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$1,119,071

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$1,119,071
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,119,071

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$96,820
Estimated account balance for December 31, 2013	\$137,681
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Ohio
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$31,853
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$3,185
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,093,871
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$109,387
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$1,125,724
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$112,572

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$1,125,724
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$32,425
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$3,243
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,086,646
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$108,665
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$1,119,071
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$111,907

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,119,071
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.5910%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.5910%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.5910%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Orange
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$195,141
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,731,125
Total FY 2014 Processed Collections	\$2,926,267

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$2,926,267

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$2,926,267
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,926,267

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	-\$9,810
Estimated account balance for December 31, 2013	\$231,581
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Orange
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$139,427
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,943
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$2,783,238
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$278,324
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$2,922,665
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$292,266

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$89,128
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$89,128

Total CY 2014 Certified Distribution after Adjustments	\$2,833,537
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$195,141
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$19,514
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,731,125
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$273,113
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$2,926,267
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$292,627

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$2,926,267
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.2726%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.1455%
Percent change in certified distribution that is due to processed collections	0.1271%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.2726%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Orange
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$49,150
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$685,561
Total FY 2014 Processed Collections	\$734,711

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

Total CY 2015 Certified Distribution after Adjustment	\$734,711
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$734,711
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$734,711

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$140
Estimated account balance for December 31, 2013	\$62,455
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Orange
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$35,221
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$14,089
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$698,510
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$279,404
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$733,731
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$293,492

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$19,883
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$19,883

Total CY 2014 Certified Distribution after Adjustments	\$713,848
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$49,150
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$19,660
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$685,561
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$274,224
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$734,711
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$293,884

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

Total CY 2015 Certified Distribution after Adjustment	\$734,711
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.9226%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	2.7854%
Percent change in certified distribution that is due to processed collections	0.1373%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.9226%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Owen
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$175,033
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,045,111
Total FY 2014 Processed Collections	\$3,220,143

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$3,220,143

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$3,220,143
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,220,143

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$254,841
Estimated account balance for December 31, 2013	\$230,927
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Owen
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$131,357
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,136
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,114,961
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$311,496
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$3,246,318
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$324,632

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$3,246,318
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$175,033
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,503
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,045,111
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$304,511
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$3,220,143
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$322,014

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$3,220,143
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.8063%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.8063%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.8063%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Owen
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$52,392
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$914,486
Total FY 2014 Processed Collections	\$966,878

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

Total CY 2015 Certified Distribution after Adjustment	\$966,878
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$966,878
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$966,878

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.3000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$79,567
Estimated account balance for December 31, 2013	\$72,744
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Owen
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$39,355
Effective tax rate for tax year 2011	0.3000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,118
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$935,958
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$311,986
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$975,313
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$325,104

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

Total CY 2014 Certified Distribution after Adjustments	\$975,313
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$52,392
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,464
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$914,486
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$304,829
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$966,878
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$322,293

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

Total CY 2015 Certified Distribution after Adjustment	\$966,878
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.8649%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.8649%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.8649%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Parke
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$224,051
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,504,913
Total FY 2014 Processed Collections	\$4,728,964

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$394,080
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$394,080

Total CY 2015 Certified Distribution after Adjustment

\$5,123,045

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$2,627,202
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$1,182,241
CAGIT for Public Safety Funding	\$656,801
CAGIT for Property Tax Relief	\$656,801
Total CY 2015 Certified Distribution after Adjustment	\$5,123,045

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4500%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.9500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$219,380
Estimated account balance for December 31, 2013	\$487,310
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Parke
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$87,857
Effective tax rate for tax year 2011	1.8000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$4,881
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,419,239
Effective tax rate for tax year 2012	1.8000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$245,513
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,507,096
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$250,394

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$4,507,096
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$224,051
Effective tax rate for tax year 2012	1.8000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,447
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,504,913
Effective tax rate for tax year 2013	1.8000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$250,273
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,728,964
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$262,720

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$394,080
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$394,080

Total CY 2015 Certified Distribution after Adjustment	\$5,123,045
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	13.6662%
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	4.9226%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	8.7436%
Total Percent Change in Certified Distribution	13.6662%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Parke
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,320
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,260,253
Total FY 2014 Processed Collections	\$1,322,573

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

Total CY 2015 Certified Distribution after Adjustment	\$1,322,573
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$661,286
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$661,286
Total CY 2015 Certified Distribution after Adjustment	\$1,322,573

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$76,176
Estimated account balance for December 31, 2013	\$152,052
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Parke
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$24,217
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$4,843
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,234,931
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$246,986
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,259,148
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$251,830

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

Total CY 2014 Certified Distribution after Adjustments	\$1,259,148
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,320
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,464
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,260,253
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$252,051
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,322,573
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$264,515

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

Total CY 2015 Certified Distribution after Adjustment	\$1,322,573
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.0371%
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	5.0371%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.0371%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Perry
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$66,446
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,515,730
Total FY 2014 Processed Collections	\$1,582,176

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,582,176
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$1,582,176
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,582,176

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.5000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.5000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$68,015
Estimated account balance for December 31, 2013	\$131,925
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Perry
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$53,698
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$10,740
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,508,634
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$301,727
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$1,562,332
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$312,466

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$1,562,332
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$66,446
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,289
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,515,730
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$303,146
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$1,582,176
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$316,435

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,582,176
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.2702%
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	1.2702%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.2702%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Perry
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$91,585
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,275,186
Total FY 2014 Processed Collections	\$3,366,771

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$50,138
Total Adjustments	\$50,138

Total CY 2015 Certified Distribution after Adjustment	\$3,416,909
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,611,749
CEDIT for Correctional Facilities	\$1,611,749
CEDIT for Homestead Credits	\$193,410
Total CY 2015 Certified Distribution after Adjustment	\$3,416,909

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0600%
IC 6-3.5-7-27.5 Perry County (county jail)	0.5000%
Total Tax Rate	1.0600%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$336,500
Estimated account balance for December 31, 2013	\$461,486
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).
All data based on certifications amended 11/10/2014.

Perry
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$63,237
Effective tax rate for tax year 2011	0.5600%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$11,292
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,114,915
Effective tax rate for tax year 2012	0.6850%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$308,747
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,178,153
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$320,039

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,214,262
Total Adjustments	\$1,214,262

Total CY 2014 Certified Distribution after Adjustments	\$3,392,415
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$91,585
Effective tax rate for tax year 2012	0.6850%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,370
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,275,186
Effective tax rate for tax year 2013	1.0600%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$308,980
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,366,771
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$322,350

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$50,138
Total Adjustments	\$50,138

Total CY 2015 Certified Distribution after Adjustment	\$3,416,909
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.7220%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.7220%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.7220%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Pike
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$104,388
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$937,355
Total FY 2014 Processed Collections	\$1,041,743

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

Total CY 2015 Certified Distribution after Adjustment	\$1,041,743
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,041,743
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,041,743

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$382,920
Estimated account balance for December 31, 2013	\$305,185
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Pike
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$94,995
Effective tax rate for tax year 2011	0.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$23,749
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$939,270
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$234,818
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,034,265
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$258,566

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

Total CY 2014 Certified Distribution after Adjustments	\$1,034,265
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$104,388
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,097
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$937,355
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$234,339
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,041,743
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$260,436

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

Total CY 2015 Certified Distribution after Adjustment	\$1,041,743
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.7230%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.7230%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.7230%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Porter
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,314,339
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$20,351,739
Total FY 2014 Processed Collections	\$22,666,079

<u>Adjustments allowed under IC 6-3.5-7-11</u>	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$22,666,079
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
CEDIT Base (distributive shares)	\$22,666,079
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$22,666,079

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.5000%

<u>Calculation of Excess Balance under IC 6-3.5-7-17.3</u>	
Account balance as of December 31, 2012	\$2,630,797
Estimated account balance for December 31, 2013	\$3,093,771
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Porter
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,945,820
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$389,164
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$21,242,596
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$4,248,519
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$23,188,416
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$4,637,683

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

Total CY 2014 Certified Distribution after Adjustments	\$23,188,416
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,314,339
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$462,868
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$20,351,739
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,070,348
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$22,666,079
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$4,533,216

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

Total CY 2015 Certified Distribution after Adjustment	\$22,666,079
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.2526%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.2526%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.2526%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Posey
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$141,405
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,033,377
Total FY 2014 Processed Collections	\$3,174,782

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$3,174,782
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$3,174,782
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,174,782

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.5000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$701,133
Estimated account balance for December 31, 2013	\$820,729
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
 All data based on certifications amended 11/10/2014.

Posey
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$109,503
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$21,901
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,036,018
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$607,204
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$3,145,520
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$629,104

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$3,145,520
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$141,405
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$28,281
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,033,377
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$606,675
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$3,174,782
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$634,956

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$3,174,782
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.9303%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.9303%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.9303%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Posey
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$145,174
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,144,294
Total FY 2014 Processed Collections	\$3,289,468

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

Total CY 2015 Certified Distribution after Adjustment	\$3,289,468
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$3,289,468
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,289,468

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$931,375
Estimated account balance for December 31, 2013	\$1,069,940
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Posey
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$109,545
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$21,909
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,149,497
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$629,899
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,259,042
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$651,808
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2014 Certified Distribution after Adjustments	\$3,259,042

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$145,174
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,035
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,144,294
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$628,859
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,289,468
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$657,894
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,289,468

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.9336%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.9336%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.9336%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Pulaski
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,636,126
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,313,658
Total FY 2014 Processed Collections	\$7,949,784

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$7,949,784

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$2,944,364
CAGIT for Correctional Facilities	\$883,309
CAGIT for Property Tax Replacement/Levy Freeze	\$1,177,746
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$2,944,364
Total CY 2015 Certified Distribution after Adjustment	\$7,949,784

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-3.5 Pulaski County (jail and justice center)	0.3000%
Total Tax Rate	2.7000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$3,720,459
Estimated account balance for December 31, 2013	\$3,349,224
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Pulaski
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,002,854
Effective tax rate for tax year 2011	2.7000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$37,143
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,867,456
Effective tax rate for tax year 2012	2.7000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$254,350
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$7,870,310
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$291,493

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$7,870,310
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,636,126
Effective tax rate for tax year 2012	2.7000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$60,597
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,313,658
Effective tax rate for tax year 2013	2.7000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$233,839
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$7,949,784
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$294,436

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$7,949,784
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.0098%
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	1.0098%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.0098%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Pulaski
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$260,700
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,007,196
Total FY 2014 Processed Collections	\$1,267,896

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

Total CY 2015 Certified Distribution after Adjustment	\$1,267,896
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$737,149
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$530,747
Total CY 2015 Certified Distribution after Adjustment	\$1,267,896

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1800%
Total Tax Rate	0.4300%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$587,787
Estimated account balance for December 31, 2013	\$527,387
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Pulaski
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$160,099
Effective tax rate for tax year 2011	0.4300%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$37,232
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,095,364
Effective tax rate for tax year 2012	0.4300%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$254,736
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,255,463
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$291,968

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

Total CY 2014 Certified Distribution after Adjustments	\$1,255,463
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$260,700
Effective tax rate for tax year 2012	0.4300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$60,628
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,007,196
Effective tax rate for tax year 2013	0.4300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$234,232
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,267,896
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$294,860

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

Total CY 2015 Certified Distribution after Adjustment	\$1,267,896
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.9903%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.9903%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.9903%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Putnam
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$265,923
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,014,326
Total FY 2014 Processed Collections	\$6,280,249

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$6,280,249

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$6,280,249
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$6,280,249

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$446,437
Estimated account balance for December 31, 2013	\$869,327
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Putnam
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$222,739
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$22,274
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,910,508
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$591,051
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$6,133,248
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$613,325

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$6,133,248
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$265,923
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,592
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,014,326
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$601,433
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$6,280,249
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$628,025

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$6,280,249
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.3968%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.3968%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.3968%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Putnam
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$133,308
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,012,372
Total FY 2014 Processed Collections	\$3,145,681

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

Total CY 2015 Certified Distribution after Adjustment	\$3,145,681
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,572,840
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,572,840
Total CY 2015 Certified Distribution after Adjustment	\$3,145,681

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$314,369
Estimated account balance for December 31, 2013	\$526,672
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Putnam
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$112,186
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$22,437
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,960,789
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$592,158
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$3,072,974
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$614,595

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

Total CY 2014 Certified Distribution after Adjustments	\$3,072,974
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$133,308
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$26,662
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,012,372
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$602,474
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$3,145,681
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$629,136

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

Total CY 2015 Certified Distribution after Adjustment	\$3,145,681
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.3660%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.3660%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.3660%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Randolph
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$137,856
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,054,433
Total FY 2014 Processed Collections	\$4,192,289

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,144,217
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$3,144,217

Total CY 2015 Certified Distribution after Adjustment

\$7,336,506

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,192,289
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,048,072
CAGIT for Property Tax Relief	\$2,096,145
Total CY 2015 Certified Distribution after Adjustment	\$7,336,506

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.5000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$726,071
Estimated account balance for December 31, 2013	\$861,688
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Randolph
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$102,916
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$10,292
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,043,026
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$404,303
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,145,942
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$414,594

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$4,145,942
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$137,856
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,786
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,054,433
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$405,443
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,192,289
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$419,229

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$3,144,217
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$3,144,217

Total CY 2015 Certified Distribution after Adjustment	\$7,336,506
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	76.9563%
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	1.1179%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	75.8384%
Total Percent Change in Certified Distribution	76.9563%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Randolph
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$69,332
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,057,625
Total FY 2014 Processed Collections	\$2,126,957

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

Total CY 2015 Certified Distribution after Adjustment	\$2,126,957
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,063,479
CEDIT for Correctional Facilities	\$1,063,479
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,126,957

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
IC 6-3.5-7-22.5 Randolph County (hospital, county courthouse, volunteer fire department)	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$343,559
Estimated account balance for December 31, 2013	\$408,955
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).
All data based on certifications amended 11/10/2014.

Randolph
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$52,008
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$10,402
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,051,928
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$410,386
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,103,936
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$420,787

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

Total CY 2014 Certified Distribution after Adjustments	\$2,103,936
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$69,332
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,866
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,057,625
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$411,525
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,126,957
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$425,391

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

Total CY 2015 Certified Distribution after Adjustment	\$2,126,957
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.0942%
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	1.0942%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.0942%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Ripley
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$454,149
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,180,124
Total FY 2014 Processed Collections	\$5,634,273

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$5,634,273

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,634,273
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$5,634,273

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$238,137
Estimated account balance for December 31, 2013	\$543,438
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Ripley
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$242,875
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$24,288
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$5,076,664
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$507,666
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$5,319,540
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$531,954

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$5,319,540
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$454,149
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$45,415
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$5,180,124
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$518,012
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$5,634,273
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$563,427

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$5,634,273
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.9165%
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	5.9165%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.9165%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Ripley
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$174,816
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,987,652
Total FY 2014 Processed Collections	\$2,162,467

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

Total CY 2015 Certified Distribution after Adjustment	\$2,162,467
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,422,676
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$739,791
Total CY 2015 Certified Distribution after Adjustment	\$2,162,467

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1300%
Total Tax Rate	0.3800%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$97,552
Estimated account balance for December 31, 2013	\$211,197
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Ripley
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$120,097
Effective tax rate for tax year 2011	0.3800%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$31,605
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,940,194
Effective tax rate for tax year 2012	0.3800%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$510,577
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,060,291
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$542,182

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

Total CY 2014 Certified Distribution after Adjustments	\$2,060,291
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$174,816
Effective tax rate for tax year 2012	0.3800%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$46,004
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,987,652
Effective tax rate for tax year 2013	0.3800%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$523,066
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,162,467
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$569,070

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

Total CY 2015 Certified Distribution after Adjustment	\$2,162,467
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.9593%
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	4.9593%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.9593%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Rush
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$143,793
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,050,600
Total FY 2014 Processed Collections	\$3,194,393

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$3,194,393

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$3,194,393
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$3,194,393

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$677,088
Estimated account balance for December 31, 2013	\$1,582,470
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Rush
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$67,434
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$6,743
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,073,083
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$307,308
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$3,140,517
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$314,052

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$3,140,517
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$143,793
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$14,379
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,050,600
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$305,060
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$3,194,393
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$319,439

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$3,194,393
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.7155%
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	1.7155%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.7155%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Rush
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$72,019
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,527,006
Total FY 2014 Processed Collections	\$1,599,025

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

Total CY 2015 Certified Distribution after Adjustment	\$1,599,025
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$799,513
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$799,513
Total CY 2015 Certified Distribution after Adjustment	\$1,599,025

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$131,943
Estimated account balance for December 31, 2013	\$174,244
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Rush
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$33,780
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$6,756
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,538,069
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$307,614
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,571,849
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$314,370

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

Total CY 2014 Certified Distribution after Adjustments	\$1,571,849
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$72,019
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$14,404
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,527,006
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$305,401
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,599,025
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$319,805

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

Total CY 2015 Certified Distribution after Adjustment	\$1,599,025
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.7289%
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	1.7289%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.7289%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

St. Joseph
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$7,192,167
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$66,973,497
Total FY 2014 Processed Collections	\$74,165,665

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$74,165,665
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$32,962,518
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$13,734,382
COIT for Property Tax Relief	\$27,468,765
Total CY 2015 Certified Distribution after Adjustment	\$74,165,665

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.5000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.2500%
Total Tax Rate	1.3500%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	\$38,463
Estimated account balance for December 31, 2013	\$5,731,410
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

St. Joseph
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$6,197,586
Effective tax rate for tax year 2011	1.3500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$459,080
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$67,031,171
Effective tax rate for tax year 2012	1.3500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$4,965,272
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$73,228,757
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$5,424,352

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$454,292
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$454,292

Total CY 2014 Certified Distribution after Adjustments	\$72,774,465
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$7,192,167
Effective tax rate for tax year 2012	1.3500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$532,753
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$66,973,497
Effective tax rate for tax year 2013	1.3500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$4,961,000
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$74,165,665
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$5,493,753

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$74,165,665
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.9117%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.6242%
Percent change in certified distribution that is due to processed collections	1.2874%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.9117%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

St. Joseph
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,355,538
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$20,725,511
Total FY 2014 Processed Collections	\$23,081,049

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

Total CY 2015 Certified Distribution after Adjustment	\$23,081,049
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$23,081,049
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$23,081,049

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.4000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$270,303
Estimated account balance for December 31, 2013	\$1,708,699
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

St. Joseph
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,897,027
Effective tax rate for tax year 2011	0.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$474,257
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$20,699,129
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$5,174,782
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$22,596,156
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$5,649,039

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$533,065
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$533,065

Total CY 2014 Certified Distribution after Adjustments	\$22,063,091
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,355,538
Effective tax rate for tax year 2012	0.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$588,885
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$20,725,511
Effective tax rate for tax year 2013	0.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$5,181,378
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$23,081,049
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$5,770,262

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

Total CY 2015 Certified Distribution after Adjustment	\$23,081,049
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.6139%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	2.4161%
Percent change in certified distribution that is due to processed collections	2.1978%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.6139%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Scott
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$221,340
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,206,492
Total FY 2014 Processed Collections	\$4,427,833

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,427,833
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$3,542,266
COIT for Correctional Facilities	\$885,567
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,427,833

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
IC 6-3.5-6-29 Scott County (county jail)	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$38,639
Estimated account balance for December 31, 2013	\$209,572
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Scott
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$179,359
Effective tax rate for tax year 2011	1.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$14,349
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,099,545
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$327,964
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$4,278,905
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$342,312

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$115,971
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$115,971

Total CY 2014 Certified Distribution after Adjustments	\$4,162,934
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$221,340
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,707
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,206,492
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$336,519
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$4,427,833
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$354,227

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,427,833
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	6.3633%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	2.7858%
Percent change in certified distribution that is due to processed collections	3.5775%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	6.3633%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Scott
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$28,492
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$541,438
Total FY 2014 Processed Collections	\$569,930

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

Total CY 2015 Certified Distribution after Adjustment	\$569,930
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$0
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$569,930
Total CY 2015 Certified Distribution after Adjustment	\$569,930

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.0000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1600%
Total Tax Rate	0.1600%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$6,501
Estimated account balance for December 31, 2013	\$25,199
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Scott
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$23,367
Effective tax rate for tax year 2011	0.1600%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$14,604
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$527,177
Effective tax rate for tax year 2012	0.1600%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$329,486
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$550,544
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$344,090

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$16,468
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$16,468

Total CY 2014 Certified Distribution after Adjustments	\$534,076
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$28,492
Effective tax rate for tax year 2012	0.1600%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,808
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$541,438
Effective tax rate for tax year 2013	0.1600%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$338,399
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$569,930
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$356,206

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

Total CY 2015 Certified Distribution after Adjustment	\$569,930
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	6.7132%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.0834%
Percent change in certified distribution that is due to processed collections	3.6299%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	6.7132%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Shelby
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$650,341
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,380,572
Total FY 2014 Processed Collections	\$9,030,912

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$9,030,912

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$9,030,912
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$9,030,912

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$965,936
Estimated account balance for December 31, 2013	\$1,201,780
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Shelby
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$471,821
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$47,182
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$8,333,335
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$833,334
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$8,805,156
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$880,516

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$8,805,156
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$650,341
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$65,034
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,380,572
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$838,057
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$9,030,912
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$903,091

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$9,030,912
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.5639%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.5639%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.5639%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Shelby
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$163,126
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,099,191
Total FY 2014 Processed Collections	\$2,262,318

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

Total CY 2015 Certified Distribution after Adjustment	\$2,262,318
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,262,318
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,262,318

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$198,675
Estimated account balance for December 31, 2013	\$257,043
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Shelby
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$118,160
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$47,264
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,084,957
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$833,983
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,203,118
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$881,247

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

Total CY 2014 Certified Distribution after Adjustments	\$2,203,118
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$163,126
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$65,251
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,099,191
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$839,677
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,262,318
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$904,927

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

Total CY 2015 Certified Distribution after Adjustment	\$2,262,318
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	2.6871%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	2.6871%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	2.6871%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Spencer
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$44,712
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,246,578
Total FY 2014 Processed Collections	\$1,291,290

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

<u>Total CY 2015 Certified Distribution after Adjustment</u>	\$1,291,290
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<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$1,291,290
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,291,290

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.3000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.3000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$248,469
Estimated account balance for December 31, 2013	\$313,082
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Spencer
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$39,894
Effective tax rate for tax year 2011	0.3000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,298
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,209,409
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$403,136
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$1,249,303
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$416,434

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$1,249,303
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$44,712
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$14,904
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,246,578
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$415,526
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$1,291,290
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$430,430

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,291,290
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.3608%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.3608%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.3608%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Spencer
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$77,422
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,111,666
Total FY 2014 Processed Collections	\$2,189,088

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

Total CY 2015 Certified Distribution after Adjustment	\$2,189,088
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,189,088
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,189,088

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$434,595
Estimated account balance for December 31, 2013	\$521,386
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Spencer
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$67,708
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,542
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,052,973
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$410,595
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,120,681
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$424,136

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

Total CY 2014 Certified Distribution after Adjustments	\$2,120,681
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$77,422
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$15,484
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,111,666
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$422,333
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,189,088
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$437,818

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

Total CY 2015 Certified Distribution after Adjustment	\$2,189,088
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.2257%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.2257%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.2257%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Starke
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,726
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,707,242
Total FY 2014 Processed Collections	\$1,769,968

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$1,769,968

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$1,769,968
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,769,968

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.5000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$307,788
Estimated account balance for December 31, 2013	\$396,587
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Starke
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$66,734
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,347
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,707,287
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$341,457
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$1,774,021
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$354,804

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$1,774,021
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$62,726
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,545
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,707,242
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$341,448
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$1,769,968
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$353,994

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,769,968
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.2285%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.2285%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.2285%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Starke
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$87,933
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,114,123
Total FY 2014 Processed Collections	\$4,202,056

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$59,332
Total Adjustments	\$59,332

Total CY 2015 Certified Distribution after Adjustment	\$4,261,388
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,760,904
CEDIT for Correctional Facilities	\$2,289,175
CEDIT for Homestead Credits	\$211,308
Total CY 2015 Certified Distribution after Adjustment	\$4,261,388

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0600%
IC 6-3.5-7-27.6 Starke County (county jail)	0.6500%
Total Tax Rate	1.2100%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$698,252
Estimated account balance for December 31, 2013	\$892,162
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).
All data based on certifications amended 11/10/2014.

Starke
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$74,937
Effective tax rate for tax year 2011	0.5600%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,382
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,464,193
Effective tax rate for tax year 2012	0.7225%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$341,065
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,539,129
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$354,446

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$1,749,671
Total Adjustments	\$1,749,671

Total CY 2014 Certified Distribution after Adjustments	\$4,288,800
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$87,933
Effective tax rate for tax year 2012	0.7225%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,171
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,114,123
Effective tax rate for tax year 2013	1.2100%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$340,010
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$4,202,056
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$352,181

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$59,332
Total Adjustments	\$59,332

Total CY 2015 Certified Distribution after Adjustment	\$4,261,388
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.6392%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.6392%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.6392%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Steuben
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,442,496
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,205,330
Total FY 2014 Processed Collections	\$10,647,826

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$10,647,826

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$7,098,551
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,774,638
CAGIT for Property Tax Relief	\$1,774,638
Total CY 2015 Certified Distribution after Adjustment	\$10,647,826

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$3,113,052
Estimated account balance for December 31, 2013	\$3,291,644
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
 All data based on certifications amended 11/10/2014.

Steuben
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,295,641
Effective tax rate for tax year 2011	1.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$86,376
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$8,984,720
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$598,981
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$10,280,361
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$685,357

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$10,280,361
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,442,496
Effective tax rate for tax year 2012	1.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$96,166
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$9,205,330
Effective tax rate for tax year 2013	1.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$613,689
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$10,647,826
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$709,855

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$10,647,826
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.5744%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.5744%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.5744%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Steuben
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$282,275
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,862,452
Total FY 2014 Processed Collections	\$2,144,727

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

Total CY 2015 Certified Distribution after Adjustment	\$2,144,727
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,848,903
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$295,824
Total CY 2015 Certified Distribution after Adjustment	\$2,144,727

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0400%
Total Tax Rate	0.2900%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$588,506
Estimated account balance for December 31, 2013	\$647,550
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Steuben
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$254,139
Effective tax rate for tax year 2011	0.2900%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$87,634
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,812,698
Effective tax rate for tax year 2012	0.2900%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$625,068
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,066,838
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$712,703

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

Total CY 2014 Certified Distribution after Adjustments	\$2,066,838
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$282,275
Effective tax rate for tax year 2012	0.2900%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$97,336
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,862,452
Effective tax rate for tax year 2013	0.2900%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$642,225
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,144,727
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$739,561

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

Total CY 2015 Certified Distribution after Adjustment	\$2,144,727
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.7685%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.7685%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.7685%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Sullivan
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$51,819
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,033,884
Total FY 2014 Processed Collections	\$1,085,703

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

Total CY 2015 Certified Distribution after Adjustment	\$1,085,703
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,085,703
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,085,703

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.3000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.3000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$305,781
Estimated account balance for December 31, 2013	\$330,710
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Sullivan
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$35,404
Effective tax rate for tax year 2011	0.3000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$11,801
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,034,403
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$344,801
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,069,807
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$356,602

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

Total CY 2014 Certified Distribution after Adjustments	\$1,069,807
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$51,819
Effective tax rate for tax year 2012	0.3000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$17,273
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,033,884
Effective tax rate for tax year 2013	0.3000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$344,628
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,085,703
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$361,901

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

Total CY 2015 Certified Distribution after Adjustment	\$1,085,703
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	1.4859%
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	1.4859%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	1.4859%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Switzerland
Certified Distribution Calculation Breakdown
County Option Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$76,990
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,326,194
Total FY 2014 Processed Collections	\$1,403,184

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$4,469
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$4,469

Total CY 2015 Certified Distribution after Adjustment	\$1,398,715
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Breakdown of CY 2015 Certified Distribution after Adjustments	
COIT Base (distributive shares and homestead credits)	\$1,398,715
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,398,715

CY 2015 Tax Rates	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-6-17.3	
Account balance as of December 31, 2012	-\$59,007
Estimated account balance for December 31, 2013	-\$4,469
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).
All data based on certifications amended 11/10/2014.

Switzerland
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$82,283
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$8,228
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,304,421
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$130,442
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$1,386,704
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$138,670

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$59,686
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$59,686

Total CY 2014 Certified Distribution after Adjustments	\$1,327,018
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$76,990
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$7,699
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,326,194
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$132,619
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$1,403,184
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$140,318

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	-\$4,469
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) 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	-\$4,469

Total CY 2015 Certified Distribution after Adjustment	\$1,398,715
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.4029%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	4.1610%
Percent change in certified distribution that is due to processed collections	1.2419%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.4029%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Tippecanoe
Certified Distribution Calculation Breakdown
County Option Income Tax**

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,788,821
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$19,011,643
Total FY 2014 Processed Collections	\$20,800,463

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
<u>Total CY 2015 Certified Distribution after Adjustment</u>	
	\$20,800,463

<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$20,800,463
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$20,800,463

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	0.6000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	0.6000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$4,725,488
Estimated account balance for December 31, 2013	\$5,680,842
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Tippecanoe
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,134,648
Effective tax rate for tax year 2011	0.6000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$189,108
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$18,882,416
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,147,069
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$20,017,064
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,336,177

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$20,017,064
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,788,821
Effective tax rate for tax year 2012	0.6000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$298,137
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$19,011,643
Effective tax rate for tax year 2013	0.6000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,168,607
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$20,800,463
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,466,744

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$20,800,463
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.9137%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.9137%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.9137%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Tippecanoe
Certified Distribution Calculation Breakdown
County Economic Development Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,504,414
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$15,920,681
Total FY 2014 Processed Collections	\$17,425,095

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

Total CY 2015 Certified Distribution after Adjustment	\$17,425,095
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$13,940,076
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$3,485,019
Total CY 2015 Certified Distribution after Adjustment	\$17,425,095

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.4000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.1000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$4,026,068
Estimated account balance for December 31, 2013	\$4,810,451
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Tippecanoe
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$950,627
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$190,125
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$15,831,169
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,166,234
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$16,781,796
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,356,359

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

Total CY 2014 Certified Distribution after Adjustments	\$16,781,796
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,504,414
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$300,883
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$15,920,681
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,184,136
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$17,425,095
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,485,019

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

Total CY 2015 Certified Distribution after Adjustment	\$17,425,095
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.8333%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8333%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8333%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Tipton
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$166,440
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,406,908
Total FY 2014 Processed Collections	\$4,573,349

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$4,573,349

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$3,658,679
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$914,670
Total CY 2015 Certified Distribution after Adjustment	\$4,573,349

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$612,647
Estimated account balance for December 31, 2013	\$1,011,237
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Tipton
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$121,382
Effective tax rate for tax year 2011	1.0208%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$11,891
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,414,561
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$353,165
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,535,944
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$365,055

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$27,249
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$27,249

Total CY 2014 Certified Distribution after Adjustments	\$4,563,193
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$166,440
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,315
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,406,908
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$352,553
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,573,349
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$365,868

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,573,349
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.2226%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.2226%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.2226%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Tipton
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$45,985
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,164,370
Total FY 2014 Processed Collections	\$1,210,355

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

Total CY 2015 Certified Distribution after Adjustment	\$1,210,355
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$916,936
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$293,419
Total CY 2015 Certified Distribution after Adjustment	\$1,210,355

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0800%
Total Tax Rate	0.3300%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$170,040
Estimated account balance for December 31, 2013	\$276,002
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Tipton
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$39,574
Effective tax rate for tax year 2011	0.3300%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$11,992
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,168,889
Effective tax rate for tax year 2012	0.3300%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$354,209
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,208,463
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$366,201

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

Total CY 2014 Certified Distribution after Adjustments	\$1,208,463
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$45,985
Effective tax rate for tax year 2012	0.3300%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$13,935
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,164,370
Effective tax rate for tax year 2013	0.3300%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$352,839
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,210,355
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$366,774

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

Total CY 2015 Certified Distribution after Adjustment	\$1,210,355
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.1566%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1566%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.1566%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Union
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$87,228
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,506,728
Total FY 2014 Processed Collections	\$1,593,956

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$1,593,956

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$1,275,165
CAGIT for Correctional Facilities	\$318,791
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,593,956

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-3.5 Union County (county courthouse)	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$242,208
Estimated account balance for December 31, 2013	\$322,561
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Union
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$45,622
Effective tax rate for tax year 2011	1.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$3,650
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$1,454,846
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$116,388
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$1,500,468
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$120,037

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$1,500,468
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$87,228
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$6,978
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,506,728
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$120,538
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$1,593,956
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$127,516

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$1,593,956
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	6.2306%
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	6.2306%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	6.2306%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Union
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$18,757
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$303,568
Total FY 2014 Processed Collections	\$322,325

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

Total CY 2015 Certified Distribution after Adjustment	\$322,325
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$322,325
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$322,325

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$49,444
Estimated account balance for December 31, 2013	\$66,109
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Union
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$9,182
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$3,673
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$292,495
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$116,998
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$301,678
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$120,671

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

Total CY 2014 Certified Distribution after Adjustments	\$301,678
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$18,757
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$7,503
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$303,568
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$121,427
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$322,325
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$128,930

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

Total CY 2015 Certified Distribution after Adjustment	\$322,325
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	6.8440%
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	6.8440%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	6.8440%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Vanderburgh
Certified Distribution Calculation Breakdown
County Option Income Tax**

CY 2015 Certified Distributions

<u>Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)</u>	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,983,163
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$34,784,855
Total FY 2014 Processed Collections	\$37,768,019

<u>Adjustments allowed under IC 6-3.5-6</u>	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	
	\$37,768,019

<u>Breakdown of CY 2015 Certified Distribution after Adjustments</u>	
COIT Base (distributive shares and homestead credits)	\$37,768,019
COIT for Correctional Facilities	\$0
COIT for Property Tax Replacement/Levy Freeze	\$0
COIT for Public Safety funding	\$0
COIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$37,768,019

<u>CY 2015 Tax Rates</u>	
IC 6-3.5-6-8 COIT Base	1.0000%
IC 6-3.5-6-30 COIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-6-32 COIT for Property Tax Relief	0.0000%
IC 6-3.5-6-31 COIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

<u>Calculation of Excess Balance under IC 6-3.5-6-17.3</u>	
Account balance as of December 31, 2012	\$3,403,462
Estimated account balance for December 31, 2013	\$5,053,225
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-6-17.3	\$0

Note: IC 6-3.5-6-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-6-17(b).

All data based on certifications amended 11/10/2014.

Vanderburgh
Explanation of Change from CY 2014 to CY 2015
County Option Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$3,277,014
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$327,701
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$35,327,608
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$3,532,761
IC 6-3.5-6-17(a) Total FY 2013 Processed Collections	\$38,604,622
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$3,860,462

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$38,604,622
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-6-17(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$2,983,163
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$298,316
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$34,784,855
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$3,478,486
IC 6-3.5-6-17(a) Total FY 2014 Processed Collections	\$37,768,019
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$3,776,802

Adjustments allowed under IC 6-3.5-6	
IC 6-3.5-6-17(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-6-17(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-6-17(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-6-17(f) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$37,768,019
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-2.1671%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-2.1671%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-2.1671%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Vermillion
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$12,624
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$284,194
Total FY 2014 Processed Collections	\$296,817

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$15,916
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$296,817
Total Adjustments	\$280,901

Total CY 2015 Certified Distribution after Adjustment	\$577,718
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$577,718
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$577,718

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$16,033
Estimated account balance for December 31, 2013	-\$15,916
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Vermillion
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$7,871
Effective tax rate for tax year 2011	0.1000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$7,871
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$279,649
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$279,649
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$287,520
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$287,520

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$287,520
Total Adjustments	\$287,520

Total CY 2014 Certified Distribution after Adjustments	\$575,040
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$12,624
Effective tax rate for tax year 2012	0.1000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$12,624
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$284,194
Effective tax rate for tax year 2013	0.1000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$284,194
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$296,817
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$296,817

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$15,916
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$296,817
Total Adjustments	\$280,901

Total CY 2015 Certified Distribution after Adjustment	\$577,718
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.4658%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	-2.7679%
Percent change in certified distribution that is due to processed collections	3.2337%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.4658%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Vigo
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$769,480
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,076,962
Total FY 2014 Processed Collections	\$13,846,442

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$13,846,442

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$13,846,442
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$13,846,442

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	0.7500%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	0.7500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,011,944
Estimated account balance for December 31, 2013	\$1,491,828
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Vigo
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$700,037
Effective tax rate for tax year 2011	0.7500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$93,338
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$13,126,435
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,750,191
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$13,826,472
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,843,530

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$13,826,472
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$769,480
Effective tax rate for tax year 2012	0.7500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$102,597
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,076,962
Effective tax rate for tax year 2013	0.7500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,743,595
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$13,846,442
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,846,192

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$13,846,442
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.1444%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	0.1444%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	0.1444%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Vigo
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$523,557
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,946,606
Total FY 2014 Processed Collections	\$9,470,163

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

Total CY 2015 Certified Distribution after Adjustment	\$9,470,163
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$9,470,163
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$9,470,163

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$216,789
Estimated account balance for December 31, 2013	\$528,793
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Vigo
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$478,765
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$95,753
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$8,992,815
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,798,563
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$9,471,581
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,894,316

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

Total CY 2014 Certified Distribution after Adjustments	\$9,471,581
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$523,557
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$104,711
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,946,606
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,789,321
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$9,470,163
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,894,033

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

Total CY 2015 Certified Distribution after Adjustment	\$9,470,163
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.0150%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.0150%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.0150%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Wabash
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,180,447
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,183,669
Total FY 2014 Processed Collections	\$14,364,115

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,496,262
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,496,262

Total CY 2015 Certified Distribution after Adjustment

\$15,860,377

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,985,048
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$2,394,019
CAGIT for Public Safety Funding	\$1,496,262
CAGIT for Property Tax Relief	\$5,985,048
Total CY 2015 Certified Distribution after Adjustment	\$15,860,377

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	1.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	2.6500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	-\$1,325,746
Estimated account balance for December 31, 2013	\$19,318
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Wabash
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$721,744
Effective tax rate for tax year 2011	2.4000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$30,073
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$13,066,005
Effective tax rate for tax year 2012	2.4000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$544,417
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$13,787,749
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$574,490

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$1,202,520
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$1,202,520

Total CY 2014 Certified Distribution after Adjustments	\$12,585,229
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$1,180,447
Effective tax rate for tax year 2012	2.4000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$49,185
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,183,669
Effective tax rate for tax year 2013	2.4000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$549,320
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$14,364,115
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$598,505

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,496,262
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,496,262

Total CY 2015 Certified Distribution after Adjustment	\$15,860,377
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	26.0237%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	9.5550%
Percent change in certified distribution that is due to processed collections	4.5797%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	11.8890%
Total Percent Change in Certified Distribution	26.0237%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Wabash
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$247,338
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,752,541
Total FY 2014 Processed Collections	\$2,999,880

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,499,940
Total Adjustments	-\$1,499,940

Total CY 2015 Certified Distribution after Adjustment	\$1,499,940
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,499,940
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,499,940

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$117,967
Estimated account balance for December 31, 2013	\$162,672
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Wabash
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$150,546
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$30,109
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,727,131
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$545,426
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,877,677
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$575,535

Adjustments allowed under IC 6-3.5-7-11

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$196,207
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$196,207

Total CY 2014 Certified Distribution after Adjustments	\$2,681,469
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$247,338
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$49,468
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,752,541
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$550,508
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,999,880
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$599,976

Adjustments allowed under IC 6-3.5-7-11

IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	-\$1,499,940
Total Adjustments	-\$1,499,940

Total CY 2015 Certified Distribution after Adjustment	\$1,499,940
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Year Over Year Comparisons

Percent change in total certified distributions from CY 2014 to CY 2015	-44.0628%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	7.3172%
Percent change in certified distribution that is due to processed collections	4.5573%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	-55.9372%
Total Percent Change in Certified Distribution	-44.0628%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Warren
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$389,465
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,134,905
Total FY 2014 Processed Collections	\$3,524,370

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$3,524,370

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$1,957,983
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$587,395
CAGIT for Public Safety Funding	\$489,496
CAGIT for Property Tax Relief	\$489,496
Total CY 2015 Certified Distribution after Adjustment	\$3,524,370

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.3000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.8000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,467,606
Estimated account balance for December 31, 2013	\$1,364,578
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Warren
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$230,176
Effective tax rate for tax year 2011	1.8000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$12,788
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,186,637
Effective tax rate for tax year 2012	1.8000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$177,035
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$3,416,812
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$189,823

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$3,416,812
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$389,465
Effective tax rate for tax year 2012	1.8000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,637
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$3,134,905
Effective tax rate for tax year 2013	1.8000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$174,161
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$3,524,370
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$195,798

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$3,524,370
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.1479%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.1479%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.1479%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

**Warren
Certified Distribution Calculation Breakdown
County Economic Development Income Tax**

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$70,144
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$570,007
Total FY 2014 Processed Collections	\$640,150

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

Total CY 2015 Certified Distribution after Adjustment	\$640,150
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$500,117
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$140,033
Total CY 2015 Certified Distribution after Adjustment	\$640,150

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0700%
Total Tax Rate	0.3200%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$259,075
Estimated account balance for December 31, 2013	\$241,739
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Warren
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$42,130
Effective tax rate for tax year 2011	0.3200%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$13,166
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$579,289
Effective tax rate for tax year 2012	0.3200%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$181,028
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$621,419
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$194,194

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

Total CY 2014 Certified Distribution after Adjustments	\$621,419
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$70,144
Effective tax rate for tax year 2012	0.3200%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$21,920
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$570,007
Effective tax rate for tax year 2013	0.3200%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$178,127
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$640,150
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$200,047

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

Total CY 2015 Certified Distribution after Adjustment	\$640,150
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.0142%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.0142%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.0142%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Warrick
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$816,188
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,965,980
Total FY 2014 Processed Collections	\$8,782,168

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

Total CY 2015 Certified Distribution after Adjustment	\$8,782,168
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$8,782,168
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$8,782,168

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.5000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$1,940,040
Estimated account balance for December 31, 2013	\$2,325,341
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Warrick
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$570,810
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$114,162
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$7,839,056
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,567,811
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$8,409,866
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,681,973

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

Total CY 2014 Certified Distribution after Adjustments	\$8,409,866
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$816,188
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$163,238
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$7,965,980
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,593,196
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$8,782,168
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,756,434

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

Total CY 2015 Certified Distribution after Adjustment	\$8,782,168
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	4.4270%
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	4.4270%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	4.4270%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Washington
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$163,430
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,429,498
Total FY 2014 Processed Collections	\$4,592,928

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,558,214
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,558,214

Total CY 2015 Certified Distribution after Adjustment

\$6,151,143

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,100,762
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$1,025,190
CAGIT for Property Tax Relief	\$1,025,190
Total CY 2015 Certified Distribution after Adjustment	\$6,151,143

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2500%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.2500%
Total Tax Rate	1.5000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$521,778
Estimated account balance for December 31, 2013	\$997,068
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Washington
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$158,574
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$15,857
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$3,967,854
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$396,785
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,126,428
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$412,643

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$2,063,214
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$2,063,214

Total CY 2014 Certified Distribution after Adjustments	\$6,189,642
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$163,430
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,343
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,429,498
Effective tax rate for tax year 2013	1.1250%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$393,733
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,592,928
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$410,076

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$1,558,214
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$1,558,214

Total CY 2015 Certified Distribution after Adjustment	\$6,151,143
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.6220%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.6220%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.6220%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Washington
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$81,874
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,974,998
Total FY 2014 Processed Collections	\$2,056,873

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

Total CY 2015 Certified Distribution after Adjustment	\$2,056,873
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,028,436
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,028,436
Total CY 2015 Certified Distribution after Adjustment	\$2,056,873

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2500%
Total Tax Rate	0.5000%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$193,027
Estimated account balance for December 31, 2013	\$256,742
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Washington
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$79,202
Effective tax rate for tax year 2011	0.5000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$15,840
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,989,239
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$397,848
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,068,441
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$413,688

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

Total CY 2014 Certified Distribution after Adjustments	\$2,068,441
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$81,874
Effective tax rate for tax year 2012	0.5000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$16,375
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,974,998
Effective tax rate for tax year 2013	0.5000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$395,000
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,056,873
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$411,375

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

Total CY 2015 Certified Distribution after Adjustment	\$2,056,873
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-0.5593%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	-0.5593%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-0.5593%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Wayne
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$790,201
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,121,271
Total FY 2014 Processed Collections	\$13,911,472

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$268,538
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$268,538

Total CY 2015 Certified Distribution after Adjustment

\$13,642,934

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$10,914,347
CAGIT for Correctional Facilities	\$2,728,587
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$13,642,934

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
IC 6-3.5-1.1-2.7 Wayne County (county jail)	0.2500%
Total Tax Rate	1.2500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	-\$1,163,161
Estimated account balance for December 31, 2013	-\$268,538
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).

All data based on certifications amended 11/10/2014.

Wayne
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$615,063
Effective tax rate for tax year 2011	1.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$49,205
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$12,998,430
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,039,874
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$13,613,492
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,089,079

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$887,277
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$887,277

Total CY 2014 Certified Distribution after Adjustments	\$12,726,215
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$790,201
Effective tax rate for tax year 2012	1.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$63,216
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$13,121,271
Effective tax rate for tax year 2013	1.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,049,702
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$13,911,472
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,112,918

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$268,538
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$268,538

Total CY 2015 Certified Distribution after Adjustment	\$13,642,934
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	7.2034%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	4.8619%
Percent change in certified distribution that is due to processed collections	2.3415%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	7.2034%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Wayne
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$164,262
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,680,023
Total FY 2014 Processed Collections	\$2,844,285

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$108,951
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$108,951

Total CY 2015 Certified Distribution after Adjustment	\$2,735,335
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$2,735,335
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$0
Total CY 2015 Certified Distribution after Adjustment	\$2,735,335

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0000%
Total Tax Rate	0.2500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$300,723
Estimated account balance for December 31, 2013	-\$108,951
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Wayne
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$125,288
Effective tax rate for tax year 2011	0.2500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$50,115
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,658,764
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,063,505
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,784,051
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$1,113,621

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$193,205
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$193,205

Total CY 2014 Certified Distribution after Adjustments	\$2,590,846
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$164,262
Effective tax rate for tax year 2012	0.2500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$65,705
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,680,023
Effective tax rate for tax year 2013	0.2500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$1,072,009
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,844,285
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$1,137,714

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$108,951
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$108,951

Total CY 2015 Certified Distribution after Adjustment	\$2,735,335
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	5.5769%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	3.2520%
Percent change in certified distribution that is due to processed collections	2.3249%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	5.5769%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Wells
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$478,865
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,881,803
Total FY 2014 Processed Collections	\$9,360,668

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$9,360,668

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$5,673,132
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$2,269,253
CAGIT for Public Safety Funding	\$283,657
CAGIT for Property Tax Relief	\$1,134,626
Total CY 2015 Certified Distribution after Adjustment	\$9,360,668

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.4000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.2000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0500%
Total Tax Rate	1.6500%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$994,337
Estimated account balance for December 31, 2013	\$2,137,616
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Wells
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$1,328,579
Effective tax rate for tax year 2011	1.6500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$80,520
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$8,893,775
Effective tax rate for tax year 2012	1.6500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$539,017
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$10,222,354
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$619,537

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$10,222,354
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$478,865
Effective tax rate for tax year 2012	1.6500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,022
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$8,881,803
Effective tax rate for tax year 2013	1.6500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$538,291
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$9,360,668
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$567,313

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$9,360,668
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-8.4294%
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	-8.4294%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-8.4294%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Wells
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$132,039
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,427,672
Total FY 2014 Processed Collections	\$2,559,711

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

Total CY 2015 Certified Distribution after Adjustment	\$2,559,711
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,422,062
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$1,137,649
Total CY 2015 Certified Distribution after Adjustment	\$2,559,711

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.2000%
Total Tax Rate	0.4500%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$242,319
Estimated account balance for December 31, 2013	\$427,067
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Wells
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$362,253
Effective tax rate for tax year 2011	0.4500%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$80,501
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$2,431,075
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$540,239
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$2,793,329
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$620,740

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

Total CY 2014 Certified Distribution after Adjustments	\$2,793,329
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$132,039
Effective tax rate for tax year 2012	0.4500%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$29,342
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$2,427,672
Effective tax rate for tax year 2013	0.4500%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$539,483
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$2,559,711
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$568,825

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

Total CY 2015 Certified Distribution after Adjustment	\$2,559,711
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	-8.3634%
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	-8.3634%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	-8.3634%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

White
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$273,409
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,673,813
Total FY 2014 Processed Collections	\$4,947,221

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment

\$4,947,221

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$4,947,221
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$4,947,221

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	\$1,000,369
Estimated account balance for December 31, 2013	\$1,162,161
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

White
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$184,417
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$18,442
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$4,579,922
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$457,992
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$4,764,339
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$476,434

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2014 Certified Distribution after Adjustments	\$4,764,339
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$273,409
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,341
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$4,673,813
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$467,381
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$4,947,221
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$494,722

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	\$0
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	\$0

Total CY 2015 Certified Distribution after Adjustment	\$4,947,221
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.8386%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8386%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8386%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

White
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$88,083
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,500,478
Total FY 2014 Processed Collections	\$1,588,561

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

Total CY 2015 Certified Distribution after Adjustment	\$1,588,561
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,241,063
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$347,498
Total CY 2015 Certified Distribution after Adjustment	\$1,588,561

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2500%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0700%
Total Tax Rate	0.3200%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	\$319,514
Estimated account balance for December 31, 2013	\$369,790
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

White
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$59,073
Effective tax rate for tax year 2011	0.3200%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$18,460
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,470,603
Effective tax rate for tax year 2012	0.3200%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$459,563
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,529,676
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$478,024
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2014 Certified Distribution after Adjustments	\$1,529,676

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$88,083
Effective tax rate for tax year 2012	0.3200%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$27,526
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,500,478
Effective tax rate for tax year 2013	0.3200%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$468,899
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,588,561
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$496,425
Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	\$0
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	\$0
Total CY 2015 Certified Distribution after Adjustment	\$1,588,561

Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	3.8495%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	0.0000%
Percent change in certified distribution that is due to processed collections	3.8495%
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	0.0000%
Total Percent Change in Certified Distribution	3.8495%

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Whitley
Certified Distribution Calculation Breakdown
County Adjusted Gross Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)

Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$414,508
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,925,201
Total FY 2014 Processed Collections	\$7,339,709

Adjustments allowed under IC 6-3.5-1.1-9

IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$866,806
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$866,806

Total CY 2015 Certified Distribution after Adjustment

\$6,472,902

Breakdown of CY 2015 Certified Distribution after Adjustments

CAGIT Base (certified shares and property tax replacement credits)	\$6,472,902
CAGIT for Correctional Facilities	\$0
CAGIT for Property Tax Replacement/Levy Freeze	\$0
CAGIT for Public Safety Funding	\$0
CAGIT for Property Tax Relief	\$0
Total CY 2015 Certified Distribution after Adjustment	\$6,472,902

CY 2015 Tax Rates

IC 6-3.5-1.1-2 CAGIT Base	1.0000%
IC 6-3.5-1.1-3.3 CAGIT for Corrections	0.0000%
IC 6-3.5-1.1-24 CAGIT for Property Tax Replacement/Levy Freeze	0.0000%
IC 6-3.5-1.1-26 CAGIT for Property Tax Relief	0.0000%
IC 6-3.5-1.1-25 CAGIT for Public Safety Funding	0.0000%
Total Tax Rate	1.0000%

Calculation of Excess Balance under IC 6-3.5-1.1-21.1

Account balance as of December 31, 2012	-\$1,761,665
Estimated account balance for December 31, 2013	-\$1,093,110
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-1.1-21.1	\$0

Note: IC 6-3.5-1.1-21.1 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-1.1-9(b).
All data based on certifications amended 11/10/2014.

Whitley
Explanation of Change from CY 2014 to CY 2015
County Adjusted Gross Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$257,403
Effective tax rate for tax year 2011	1.0000%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$25,740
Amount reported on individual income tax returns processed between January 1, 2013 and June 30, 2013	\$6,675,458
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$667,546
IC 6-3.5-1.1-9(a) Total FY 2013 Processed Collections	\$6,932,861
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$693,286

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$459,959
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$459,959

Total CY 2014 Certified Distribution after Adjustments	\$6,472,902
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-1.1-9(a)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$414,508
Effective tax rate for tax year 2012	1.0000%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$41,451
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$6,925,201
Effective tax rate for tax year 2013	1.0000%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$692,520
IC 6-3.5-1.1-9(a) Total FY 2014 Processed Collections	\$7,339,709
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$733,971

Adjustments allowed under IC 6-3.5-1.1-9	
IC 6-3.5-1.1-9(c) Statutory adjustments for a negative balance	-\$866,806
IC 6-3.5-1.1-9(d) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-1.1-9(e) Adjustment for initial imposition, rate increase, or rate decrease	\$0
IC 6-3.5-1.1-9(g) Adjustment for increase in rate for property tax levy replacement	\$0
Total Adjustments	-\$866,806

Total CY 2015 Certified Distribution after Adjustment	\$6,472,902
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.0000%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	NA
Percent change in certified distribution that is due to processed collections	NA
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	NA
Total Percent Change in Certified Distribution	NA

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

Whitley
Certified Distribution Calculation Breakdown
County Economic Development Income Tax

CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$96,533
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,615,735
Total FY 2014 Processed Collections	\$1,712,268

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$203,277
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$203,277

Total CY 2015 Certified Distribution after Adjustment	\$1,508,991
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Breakdown of CY 2015 Certified Distribution after Adjustments	
CEDIT Base (distributive shares)	\$1,295,827
CEDIT for Correctional Facilities	\$0
CEDIT for Homestead Credits	\$213,164
Total CY 2015 Certified Distribution after Adjustment	\$1,508,991

CY 2015 Tax Rates	
IC 6-3.5-7-5 CEDIT Base	0.2000%
IC 6-3.5-7-27 CEDIT for Correctional Facilities/Courthouse	0.0000%
IC 6-3.5-7-26 CEDIT for Homestead Credits	0.0329%
Total Tax Rate	0.2329%

Calculation of Excess Balance under IC 6-3.5-7-17.3	
Account balance as of December 31, 2012	-\$407,215
Estimated account balance for December 31, 2013	-\$249,905
Excess Account Balance to be Distributed in January 2015 Pursuant to IC 6-3.5-7-17.3	\$0

Note: IC 6-3.5-7-17.3 requires an entity receiving a distribution of an excess balance to deposit that distribution in a Rainy Day Fund established under IC 36-1-8-5.1.

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.

This report has been prepared by the Indiana State Budget Agency pursuant to IC 6-3.5-7-11(c).

All data based on certifications amended 11/10/2014.

Whitley
Explanation of Change from CY 2014 to CY 2015
County Economic Development Income Tax

CY 2014 Certified Distributions

Processed Collections from July 1, 2012 to June 30, 2013 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2012 and December 31, 2012	\$60,853
Effective tax rate for tax year 2011	0.2329%
Processed Collections at 0.1% from July 1, 2012 to December 31, 2012	\$26,128
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$1,558,971
Effective tax rate for tax year 2012	0.2329%
Processed Collections at 0.1% from January 1, 2013 to June 30, 2013	\$669,373
IC 6-3.5-7-11(b) Total FY 2013 Processed Collections	\$1,619,824
Processed Collections at 0.1% from July 1, 2012 to June 30, 2013	\$695,502

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$110,833
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$110,833

Total CY 2014 Certified Distribution after Adjustments	\$1,508,991
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CY 2015 Certified Distributions

Processed Collections from July 1, 2013 to June 30, 2014 under 6-3.5-7-11(b)	
Amount reported on individual income tax returns processed between July 1, 2013 and December 31, 2013	\$96,533
Effective tax rate for tax year 2012	0.2329%
Processed Collections at 0.1% from July 1, 2013 to December 31, 2013	\$41,448
Amount reported on individual income tax returns processed between January 1, 2014 and June 30, 2014**	\$1,615,735
Effective tax rate for tax year 2013	0.2329%
Processed Collections at 0.1% from January 1, 2014 to June 30, 2014	\$693,746
IC 6-3.5-7-11(b) Total FY 2014 Processed Collections	\$1,712,268
Processed Collections at 0.1% from July 1, 2013 to June 30, 2014	\$735,194

Adjustments allowed under IC 6-3.5-7-11	
IC 6-3.5-7-11(d) Statutory adjustments for a negative balance	-\$203,277
IC 6-3.5-7-11(e) Adjustment of clerical or mathematical errors in any prior year	\$0
IC 6-3.5-7-11(g) Adjustment for initial imposition, rate increase, or rate decrease	\$0
Total Adjustments	-\$203,277

Total CY 2015 Certified Distribution after Adjustment	\$1,508,991
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Year Over Year Comparisons	
Percent change in total certified distributions from CY 2014 to CY 2015	0.0000%
Percent change in certified distribution that is due to a difference in the negative balance adjustment	NA
Percent change in certified distribution that is due to processed collections	NA
Percent change in certified distribution that is due to a rate change for CY 2015 distributions	NA
Total Percent Change in Certified Distribution	NA

**NOTE: The amounts presented here changed from the reports released on August 29, 2014 due to the Department of Revenue's identification of taxpayer fraud.