

SUPPLEMENTAL ANNUAL REPORT FOR COUNTY POLICE PENSION INSTRUCTIONS

The information requested on the supplemental Police Pension form is required to be reported to the State Examiner as part of the Annual Report for the calendar year recently ended. Pursuant to IC 5-11-1-4, the State Examiner requires Counties to prepare, verify, and file with the State Board of Accounts an Annual Report. IC 5-11-1-4 requires this report to be filed with the State Examiner within 60 days after the close of each fiscal year. Because the information requested on this Supplemental Annual Report form is necessary for the County Auditor to provide a complete form to the State, you will have from January 1 through January 31st after calendar year end to complete this form and submit it to the County Auditor. This form is to be completed on the cash basis of accounting. Therefore, only receipts and disbursements actually received and disbursed on dates during the calendar year should be reported. Earnings not actually received (unrealized gains and losses) into the pension trust fund should not be reported.

Part I – Contact Information

Please complete the required lines including: County Name, Contact Person, Office, and the Telephone number for the person who can answer questions regarding this completed form. If the person can be contacted by e-mail please include that address as well. This form should be completed for a specific calendar year, which should also be entered in this section of the form.

Part II – Investment Balances

Report the beginning cash basis investment balance and ending cash basis investment balance for the Retirement Fund and Benefit Fund and list the totals in the Sheriff Pension Trust Total for each of these rows.

Part III – Cash Receipts

The cash receipts for the county police retirement and benefit plans will include employer and employee contributions, sales of investments, earnings on investments and other receipts.

The amount of contributions paid into the plans should be listed for each plan in the appropriate column, whether it was through payroll deductions or another method of contribution. **The cash receipts should be on the cash basis and unrealized gains should not be included.**

Investment receipts are cash receipts to the retirement and benefit plans that are the result of a sale of investment, interest and dividends received during the year. Cash receipts that resulted from the sale of an investment should be listed under the appropriate plan on the Other Receipts – Sale of Investments line. All earnings on plan investments that were received during the year should be entered under the appropriate plan on the Other Receipts – Earnings on Investments line.

Use the line titled Other Receipts – Other Receipts for any other cash receipts into the Sheriff's Pension Trust Fund by plan.

Part IV – Cash Disbursements

The cash disbursements from the county police retirement and benefit plans that were made during the year should be listed under the appropriate plan by type of disbursement. The disbursements made during the year should be classified as: Other Disb. - Payments to or On Behalf of Beneficiaries, Other Disb. - Purchase of Investments, or Other Disb. - Other Disbursements.

Benefits paid are the plan benefits that were paid to plan members and beneficiaries of the plan during the year. The cash used to purchase investments during the year should be entered on the Other Disb. – Purchase of Investments line under the county police retirement plan or county police benefit plan. Disbursements for costs incurred because of the purchase or sale of an investment should be reported as Other Disb. – Other Disbursements along with any other cash disbursements from the plans during the year. **The deductions should be on the cash basis and unrealized losses should not be included on any part of this report.**

Part V – Cash Balances

This part of the form should report the cash balances by plan at the beginning of the calendar year (January 1). The cash fund balances by plan at the end of the year (December 31) should also be reported. This amount should equal the Total Cash Receipts less the Total Cash Disbursements plus the Cash Fund Balance - Beginning. The balances should be reported on the cash basis like all other amounts reported on this form. These balances do not include amounts held as investments. Those amounts are to be reported separately at the top of the form on the Investment Balance – Beginning and Investment Balance – Ending lines in Part II.

Part VI – Certification

Please sign and print your name on the appropriate lines indicating that the information contained on the form is complete and accurate to the best of your knowledge. Include your Title and the date completed.

RETURN THE COMPLETED FORM TO THE COUNTY AUDITOR BY JANUARY 31st.