

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation  
County Summary

Year: 2013

County: 85    Wabash

| <u>Unit</u>                                  | <u>Guaranteed<br/>Distribution</u> | <u>State Welfare<br/>Allocation</u> | <u>Tuition Support<br/>Allocation</u> | <u>Final<br/>Distribution</u> |
|--|------------------------------------|-------------------------------------|---------------------------------------|-------------------------------|
| 0000 WABASH COUNTY                           | 21,938                             | 7,424                               | 0                                     | 14,514                        |
| 0001 CHESTER TOWNSHIP            Civil       | 17                                 | 0                                   | 0                                     | 17                            |
| 0001 CHESTER TOWNSHIP            Fire        | 0                                  | 0                                   | 0                                     | 0                             |
| 0002 LAGRO TOWNSHIP            Civil         | 0                                  | 0                                   | 0                                     | 0                             |
| 0002 LAGRO TOWNSHIP            Fire          | 0                                  | 0                                   | 0                                     | 0                             |
| 0003 LIBERTY TOWNSHIP           Civil        | 142                                | 0                                   | 0                                     | 142                           |
| 0003 LIBERTY TOWNSHIP           Fire         | 0                                  | 0                                   | 0                                     | 0                             |
| 0004 NOBLE TOWNSHIP            Civil         | 133                                | 0                                   | 0                                     | 133                           |
| 0004 NOBLE TOWNSHIP            Fire          | 71                                 | 0                                   | 0                                     | 71                            |
| 0005 PAW PAW TOWNSHIP          Civil         | 16                                 | 0                                   | 0                                     | 16                            |
| 0005 PAW PAW TOWNSHIP          Fire          | 0                                  | 0                                   | 0                                     | 0                             |
| 0006 PLEASANT TOWNSHIP        Civil          | 0                                  | 0                                   | 0                                     | 0                             |
| 0006 PLEASANT TOWNSHIP        Fire           | 0                                  | 0                                   | 0                                     | 0                             |
| 0007 WALTZ TOWNSHIP            Civil         | 0                                  | 0                                   | 0                                     | 0                             |
| 0007 WALTZ TOWNSHIP            Fire          | 0                                  | 0                                   | 0                                     | 0                             |
| 0313 WABASH CIVIL CITY                       | 9,980                              | 0                                   | 0                                     | 9,980                         |
| 0511 NORTH MANCHESTER CIVIL TOWN             | 10,267                             | 0                                   | 0                                     | 10,267                        |
| 0906 LAFONTAINE CIVIL TOWN                   | 2,439                              | 0                                   | 0                                     | 2,439                         |
| 0907 LAGRO CIVIL TOWN                        | 0                                  | 0                                   | 0                                     | 0                             |
| 0908 ROANN CIVIL TOWN                        | 1,307                              | 0                                   | 0                                     | 1,307                         |
| 8045 MANCHESTER COMMUNITY SCHOOL CORPORATI   | 28,727                             | 0                                   | 12,827                                | 15,900                        |
| 8050 M.S.D. WABASH COUNTY SCHOOL CORPORATION | 12,748                             | 0                                   | 6,445                                 | 6,303                         |
| 8060 WABASH CITY SCHOOL CORPORATION          | 45,803                             | 0                                   | 24,431                                | 21,372                        |
| 0230 NORTH MANCHESTER PUBLIC LIBRARY         | 1,219                              | 0                                   | 0                                     | 1,219                         |
| 0231 ROANN PUBLIC LIBRARY                    | 56                                 | 0                                   | 0                                     | 56                            |

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation  
County Summary

Year: 2013

County: 85    Wabash

| <u>Unit</u>                              | <u>Guaranteed<br/>Distribution</u> | <u>State Welfare<br/>Allocation</u> | <u>Tuition Support<br/>Allocation</u> | <u>Final<br/>Distribution</u> |
|--|------------------------------------|-------------------------------------|---------------------------------------|-------------------------------|
| 0232 WABASH PUBLIC LIBRARY               | 1,817                              | 0                                   | 0                                     | 1,817                         |
| 1075 WABASH COUNTY SOLID WASTE MGMT DIST | 0                                  | 0                                   | 0                                     | 0                             |
| <b>COUNTY TOTALS:</b>                    | <u><b>\$136,680</b></u>            | <u><b>\$7,424</b></u>               | <u><b>\$43,703</b></u>                | <u><b>\$85,553</b></u>        |

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0000    WABASH COUNTY

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$32,740

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

Certified Bank Personal Property Assessed Value (AV) 3,084,210

Certified Net Assessed Value (NAV) 1,213,696,826

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0025

Times: Certified Levy 4,149,629

Levy Attributable to Bank Personal Property AV 10,374

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

Sum of 1999 Certified Levy for County Welfare Fund and 1999 171,095

Certified Levy for County Welfare Administration Fund

Times: Bank Ratio 0.0025

Welfare Levy Attributable to Bank PP 428

Guaranteed Distribution: \$21,938

Less: State Welfare Allocation per IC 6-5.5-8-2(b)(1) \$7,424

FINAL DISTRIBUTION \$14,514

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85 Wabash

Unit: 0000 WABASH COUNTY

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

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

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

| <u>Year</u> | <u>Welfare Appropriations</u> | <u>Total Appropriations</u> | <u>Factor</u> |
|-------------|-------------------------------|-----------------------------|---------------|
| 1997        | 200,526                       | 61,226,044                  | 0.0033        |
| 1998        | 106,500                       | 65,149,713                  | 0.0016        |
| 1999        | 95,000                        | 66,628,500                  | <u>0.0014</u> |

STEP TWO: Sum of Factors from STEP ONE 0.0063

STEP THREE: STEP TWO amount divided by 3

Divided by 3 3  
Average Factor 0.0021

STEP FOUR: Determine Guaranteed Distribution 21,938

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result 46

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

| <u>Year</u> | <u>Welfare Tax Rate</u> | <u>Total Tax Rate</u> | <u>Factor</u> |
|-------------|-------------------------|-----------------------|---------------|
| 2006        | 0.1685                  | 0.4943                | 0.3409        |
| 2007        | 0.1662                  | 0.5006                | 0.3320        |
| 2008        | 0.1642                  | 0.4889                | <u>0.3359</u> |

STEP SEVEN: Sum of Factors from STEP SIX 1.0088

STEP EIGHT: STEP SEVEN amount divided by 3

Divided by 3 3  
Average Factor 0.3363

STEP NINE: Determine Guaranteed Distribution 21,938

STEP TEN: STEP EIGHT amount multiplied by STEP NINE result 7,378

STEP ELEVEN: Sum of STEP FIVE amount and STEP TEN amount (State Welfare Allocation) \$7,424

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0001    CHESTER TOWNSHIP

Levy Type:    Civil

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$198

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

Certified Bank Personal Property Assessed Value (AV) 572,180

Certified Net Assessed Value (NAV) 249,270,731

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0023

Times: Certified Levy 78,630

Levy Attributable to Bank Personal Property AV 181

Guaranteed Distribution: \$17

Levy Type:    Fire

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

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

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

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

Certified Bank Personal Property Assessed Value (AV) 25,080

Certified Net Assessed Value (NAV) 131,622,873

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0002

Times: Certified Levy 152,156

Levy Attributable to Bank Personal Property AV 30

Guaranteed Distribution: \$0

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0002    LAGRO TOWNSHIP

Levy Type:    Civil

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

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

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

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

|  |                    |   |
|--|--------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                  |   |
| Certified Net Assessed Value (NAV)                       | <u>130,178,485</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000             |   |
| Times: Certified Levy                                    | <u>45,693</u>      |   |
| Levy Attributable to Bank Personal Property AV           |                    | 0 |

Guaranteed Distribution: \$0

Levy Type:    Fire

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

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

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

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

|  |                    |   |
|--|--------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                  |   |
| Certified Net Assessed Value (NAV)                       | <u>125,608,376</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000             |   |
| Times: Certified Levy                                    | <u>208,007</u>     |   |
| Levy Attributable to Bank Personal Property AV           |                    | 0 |

Guaranteed Distribution: \$0

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0003    LIBERTY TOWNSHIP

Levy Type:    Civil

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$144

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

Certified Bank Personal Property Assessed Value (AV) 4,710

Certified Net Assessed Value (NAV) 84,443,594

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0001

Times: Certified Levy 19,422

Levy Attributable to Bank Personal Property AV 2

Guaranteed Distribution: \$142

Levy Type:    Fire

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

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

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

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

Certified Bank Personal Property Assessed Value (AV) 4,710

Certified Net Assessed Value (NAV) 72,469,642

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0001

Times: Certified Levy 38,192

Levy Attributable to Bank Personal Property AV 4

Guaranteed Distribution: \$0

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0004    NOBLE TOWNSHIP

Levy Type:    Civil

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$386

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

Certified Bank Personal Property Assessed Value (AV) 2,507,320

Certified Net Assessed Value (NAV) 495,669,807

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0051

Times: Certified Levy 49,567

Levy Attributable to Bank Personal Property AV 253

Guaranteed Distribution: \$133

Levy Type:    Fire

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$81

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

Certified Bank Personal Property Assessed Value (AV) 15,270

Certified Net Assessed Value (NAV) 170,429,073

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0001

Times: Certified Levy 102,087

Levy Attributable to Bank Personal Property AV 10

Guaranteed Distribution: \$71

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85     Wabash

Unit: 0005     PAW PAW TOWNSHIP

Levy Type:     Civil

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$16

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

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 80,765,158

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 28,995

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$16

Levy Type:     Fire

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

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

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

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

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 74,289,761

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 24,664

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0006    PLEASANT TOWNSHIP

Levy Type:    Civil

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

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

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

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

|  |                    |   |
|--|--------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                  |   |
| Certified Net Assessed Value (NAV)                       | <u>108,873,259</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000             |   |
| Times: Certified Levy                                    | <u>21,775</u>      |   |
| Levy Attributable to Bank Personal Property AV           |                    | 0 |

Guaranteed Distribution: \$0

Levy Type:    Fire

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

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

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

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

|  |                    |   |
|--|--------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                  |   |
| Certified Net Assessed Value (NAV)                       | <u>108,873,259</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000             |   |
| Times: Certified Levy                                    | <u>107,676</u>     |   |
| Levy Attributable to Bank Personal Property AV           |                    | 0 |

Guaranteed Distribution: \$0

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85     Wabash

Unit: 0007     WALTZ TOWNSHIP

Levy Type:     Civil

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

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

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

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

|  |                   |   |
|--|-------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                 |   |
| Certified Net Assessed Value (NAV)                       | <u>64,495,792</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000            |   |
| Times: Certified Levy                                    | <u>8,449</u>      |   |
| Levy Attributable to Bank Personal Property AV           |                   | 0 |

Guaranteed Distribution: \$0

Levy Type:     Fire

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

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

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

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

|  |                   |   |
|--|-------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                 |   |
| Certified Net Assessed Value (NAV)                       | <u>64,495,792</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000            |   |
| Times: Certified Levy                                    | <u>8,578</u>      |   |
| Levy Attributable to Bank Personal Property AV           |                   | 0 |

Guaranteed Distribution: \$0

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0313    WABASH CIVIL CITY

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$50,250

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

Certified Bank Personal Property Assessed Value (AV) 2,492,050

Certified Net Assessed Value (NAV) 325,240,734

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0077

Times: Certified Levy 5,229,871

Levy Attributable to Bank Personal Property AV 40,270

Guaranteed Distribution: \$9,980

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0511    NORTH MANCHESTER CIVIL TOWN

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$17,219

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

Certified Bank Personal Property Assessed Value (AV) 547,100

Certified Net Assessed Value (NAV) 117,647,858

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0047

Times: Certified Levy 1,479,186

Levy Attributable to Bank Personal Property AV 6,952

Guaranteed Distribution: \$10,267

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0906    LAFONTAINE CIVIL TOWN

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$2,439

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

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 11,973,952

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 132.539

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$2,439

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0907    LAGRO CIVIL TOWN

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

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

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

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

|  |                  |   |
|--|------------------|---|
| Certified Bank Personal Property Assessed Value (AV)     | 0                |   |
| Certified Net Assessed Value (NAV)                       | <u>4,570,109</u> |   |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0000           |   |
| Times: Certified Levy                                    | <u>57.666</u>    |   |
| Levy Attributable to Bank Personal Property AV           |                  | 0 |

Guaranteed Distribution: \$0

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0908    ROANN CIVIL TOWN

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$1,307

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

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 6,475,397

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 74,648

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$1,307

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 8045    MANCHESTER COMMUNITY SCHOOL CORPORATION

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$33,416

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

|  |                    |       |
|--|--------------------|-------|
| Certified Bank Personal Property Assessed Value (AV)     | 572,180            |       |
| Certified Net Assessed Value (NAV)                       | <u>358,143,990</u> |       |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0016             |       |
| Times: Certified Levy                                    | <u>2,930,334</u>   |       |
| Levy Attributable to Bank Personal Property AV           |                    | 4,689 |

|   |                 |
|---|-----------------|
| Guaranteed Distribution:                                | \$28,727        |
| Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) | <u>\$12,827</u> |
| Final Distribution                                      | <u>\$15,900</u> |

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

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

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

| <u>Year</u> | <u>Tuition Support Tax</u> | <u>Total Tax Rate</u> | <u>Factor</u> |
|-------------|----------------------------|-----------------------|---------------|
| 2006        | 0.7222                     | 1.6455                | 0.4389        |
| 2007        | 0.7670                     | 1.6273                | 0.4713        |
| 2008        | 0.7221                     | 1.6824                | <u>0.4292</u> |

STEP TWO: Sum of Factors from STEP ONE 1.3394

STEP THREE: STEP TWO amount divided by 3

|                |          |
|----------------|----------|
| Divided by 3   | <u>3</u> |
| Average Factor | 0.4465   |

STEP FOUR: Determine Guaranteed Distribution 28,727

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 12,827

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85     Wabash

Unit: 8050     M.S.D. WABASH COUNTY SCHOOL CORPORATION

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$16,169

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

|  |                    |       |
|--|--------------------|-------|
| Certified Bank Personal Property Assessed Value (AV)     | 390,520            |       |
| Certified Net Assessed Value (NAV)                       | <u>645,656,665</u> |       |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0006             |       |
| Times: Certified Levy                                    | <u>5,702,440</u>   |       |
| Levy Attributable to Bank Personal Property AV           |                    | 3,421 |

|   |                |
|---|----------------|
| Guaranteed Distribution:                                | \$12,748       |
| Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) | <u>\$6,445</u> |
| Final Distribution                                      | <u>\$6,303</u> |

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

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

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

| <u>Year</u> | <u>Tuition Support Tax</u> | <u>Total Tax Rate</u> | <u>Factor</u> |
|-------------|----------------------------|-----------------------|---------------|
| 2006        | 0.6625                     | 1.3260                | 0.4996        |
| 2007        | 0.6655                     | 1.3175                | 0.5051        |
| 2008        | 0.6484                     | 1.2662                | <u>0.5121</u> |

STEP TWO: Sum of Factors from STEP ONE 1.5168

STEP THREE: STEP TWO amount divided by 3

|                |          |
|----------------|----------|
| Divided by 3   | <u>3</u> |
| Average Factor | 0.5056   |

STEP FOUR: Determine Guaranteed Distribution 12,748

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 6,445

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85     Wabash

Unit: 8060     WABASH CITY SCHOOL CORPORATION

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$72,902

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

|  |                    |        |
|--|--------------------|--------|
| Certified Bank Personal Property Assessed Value (AV)     | 2,121,510          |        |
| Certified Net Assessed Value (NAV)                       | <u>209,896,171</u> |        |
| Bank Personal Property AV as Percent of NAV (Bank Ratio) | 0.0101             |        |
| Times: Certified Levy                                    | <u>2,683,103</u>   |        |
| Levy Attributable to Bank Personal Property AV           |                    | 27,099 |

|   |                 |
|---|-----------------|
| Guaranteed Distribution:                                | \$45,803        |
| Less: Tuition Support Allocation per IC 6-5.5-8-2(b)(2) | <u>\$24,431</u> |
| Final Distribution                                      | <u>\$21,372</u> |

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

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

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

| <u>Year</u> | <u>Tuition Support Tax</u> | <u>Total Tax Rate</u> | <u>Factor</u> |
|-------------|----------------------------|-----------------------|---------------|
| 2006        | 0.8358                     | 1.6006                | 0.5222        |
| 2007        | 0.8381                     | 1.5426                | 0.5433        |
| 2008        | 0.8267                     | 1.5462                | <u>0.5347</u> |

STEP TWO: Sum of Factors from STEP ONE 1.6002

STEP THREE: STEP TWO amount divided by 3

|                |          |
|----------------|----------|
| Divided by 3   | <u>3</u> |
| Average Factor | 0.5334   |

STEP FOUR: Determine Guaranteed Distribution 45,803

STEP FIVE: STEP FOUR amount multiplied by STEP THREE result (Tuition Support Allocation) 24,431

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0230    NORTH MANCHESTER PUBLIC LIBRARY

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$2,137

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

Certified Bank Personal Property Assessed Value (AV) 547,100

Certified Net Assessed Value (NAV) 117,647,858

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0047

Times: Certified Levy 195,295

Levy Attributable to Bank Personal Property AV 918

Guaranteed Distribution: \$1,219

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0231    ROANN PUBLIC LIBRARY

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$56

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

Certified Bank Personal Property Assessed Value (AV) 0

Certified Net Assessed Value (NAV) 80,765,158

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0000

Times: Certified Levy 31,337

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$56

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 0232    WABASH PUBLIC LIBRARY

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

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

The amount received under IC 6-5-10 (repealed) and IC 6-5-11 (repealed) in 1989 \$5,776

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

Certified Bank Personal Property Assessed Value (AV) 2,492,050

Certified Net Assessed Value (NAV) 325,240,734

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0077

Times: Certified Levy 514,206

Levy Attributable to Bank Personal Property AV 3,959

Guaranteed Distribution: \$1,817

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Financial Institutions Tax Calculation

Year: 2013

County: 85    Wabash

Unit: 1075    WABASH COUNTY SOLID WASTE MGMT DIST

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

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

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

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

Certified Bank Personal Property Assessed Value (AV) 3,084,210

Certified Net Assessed Value (NAV) 1,213,696,826

Bank Personal Property AV as Percent of NAV (Bank Ratio) 0.0025

Times: Certified Levy 0

Levy Attributable to Bank Personal Property AV 0

Guaranteed Distribution: \$0