

## SUPPLEMENTAL CAR-1 – POLICE PENSION INSTRUCTIONS

The information requested on the supplemental CAR-1 – Police Pension form is required to be reported to the State Examiner as part of form CAR-1 beginning for calendar year 2007. Pursuant to IC 5-11-1-4, the State Examiner requires Counties to prepare, verify, and file with the State Board of Accounts the CAR-1 form known as the County Annual Report. IC 5-11-1-4 requires this report to be filed with the State Examiner within 30 days after the close of each fiscal year. Because the information requested on this supplemental CAR-1 form is necessary for the County Auditor to provide a complete CAR-1 form to the State, you will have from January 1 through January 20<sup>th</sup> 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 into the pension trust 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 – Additions

The additions to the county police retirement and benefit plans will include both contributions and investment receipts.

The amount of contributions paid into the plans should be listed for each plan in the appropriate column. The total amount contributed during the year by the County (Employer) should be entered on the first line under Contributions. The next line should include the total amount contributed during the year by the county employees (Plan members) whether it was through payroll deductions or another method of contribution. The last line under contributions is for any contributions made to either plan by the State. Total Contributions should be the sum of these three lines for each of the plans. **The additions should be on the cash basis and unrealized gains should not be included.**

Investment receipts are additions to the retirement and benefit plans that are the result of interest and dividends received during the year. All earnings on plan investments that were received during the year should be entered under the appropriate plan on one of these lines.

### Part III – Deductions

The deductions from the county police retirement and benefit plans that were disbursed during the year should be listed under the appropriate plan by type of disbursement. The disbursements made during the year should be classified as: benefits paid, refunds of contributions, administrative and general, or investment disbursements.

Benefits paid are the plan benefits that were paid to plan members and beneficiaries of the plan during the year. Refunds of contributions include distributions made to plan members, the employer or the state for excessive contributions or termination of membership in the plans. The administrative and general operating costs of the plans that were paid during the calendar year would be listed in this category. The administrative and general category does not include costs associated with investment transactions. Disbursements for costs incurred because of the purchase or sale of an investment should be separately reported as investment disbursements on the final line under Deductions. **The deductions should be on the cash basis and unrealized losses should not be included.**

### Part IV – Cash and Investment Balances

This part of the form should report the cash and investment balance at the beginning of the calendar year (January 1) and the end of the year (December 31). The balances should be reported on the cash basis like all other amounts reported on this form.

### Part V – 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 20<sup>TH</sup>.**

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County Name: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Office Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Year: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

	County Police Retirement Plan Fund	County Police Benefit Plan Fund	Total
<b>Additions:</b>			
<b>Contributions:</b>			
Employer			
Plan members			
State			
<b>Total contributions</b>			
<b>Investment receipts:</b>			
Interest			
Dividends			
<b>Total investment receipts</b>			
<b>Deductions:</b>			
Benefits Paid			
Refunds of contributions			
Administrative and general			
Investment disbursements			
<b>Cash and investment fund balance - beginning</b>			
<b>Cash and investment fund balance - ending</b>			

Certification: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Signature of Official: \_\_\_\_\_ Title: \_\_\_\_\_

Printed Name of Official \_\_\_\_\_ Date Signed: \_\_\_\_\_