



# ***MARION COUNTY, INDIANA***

(Component Unit of the Consolidated City of Indianapolis – Marion County)

## **ANNUAL FINANCIAL REPORT**

For the Year  
Ended December 31, 2015



# **MARION COUNTY, INDIANA**

(Component Unit of the Consolidated City of Indianapolis – Marion County)

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## **ANNUAL FINANCIAL REPORT**

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For the Year  
Ended December 31, 2015



# TABLE OF CONTENTS

**Page(s)**

Introductory Section (Unaudited):

Schedule of Elected Officials, Department Heads, City-County Council Members, and Judiciary ..... 1-2

Marion County Organization Chart .....3

Financial Section:

Independent Auditor’s Report..... 4-6

Basic Financial Statements:

Government-wide Financial Statement:

Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments– Government-wide.....7

Fund Financial Statements:

Governmental Funds:

Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments – Governmental Funds.....8

Reconciliation of the Cash, Cash Equivalents and Investments – End of Year per the Statement  
of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents and  
Investments – Governmental Funds to Cash, Cash Equivalents and Investments – End of  
Year per the Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash  
Equivalents and Investments – Government-wide.....9

Reconciliation of the Excess (Deficiency) of Receipts and Other Financing Sources  
Over (Under) Disbursements and Other Financing Uses per the Statement of Cash  
Receipts, Cash Disbursements, and Changes in Cash, Cash Equivalents and Investments –  
Governmental Funds to the Change in Cash, Cash Equivalents and Investments per the  
Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments – Government-wide.....9

Proprietary Funds:

Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments – Proprietary Funds.....10

Fiduciary Funds:

Statement of Additions, Deductions, and Changes in Cash, Cash Equivalents and  
Investments – Fiduciary Funds ..... 11

Notes to the Basic Financial Statements ..... 12-28

**TABLE OF CONTENTS (continued)**

**Page(s)**

Other Information (Unaudited):

Budgetary Comparison Information – Schedule of Cash Receipts and Cash Disbursements –  
Budget and Actual – General Fund.....29

Budgetary Comparison Information – Schedule of Cash Receipts and Cash Disbursements –  
Budget and Actual – Public Safety Income Tax Fund .....30

Notes to the Other Information..... 31-32

Combining and Individual Fund Financial Statements and Schedules – Other Supplementary Information:

Combining Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments – Nonmajor Special Revenue Funds ..... 33-34

Schedules of Cash Receipts and Cash Disbursements – Budget and Actual – Special Revenue  
Funds – Nonmajor (Unaudited).....35-41

Combining Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments – Nonmajor Debt Service Funds .....42

Combining Statement of Cash Receipts, Cash Disbursements and Changes in Cash, Cash Equivalents  
and Investments – Nonmajor Capital Project Funds .....43

Schedules of Cash Receipts and Cash Disbursements – Budget and Actual – Capital Projects  
Funds – Nonmajor (Unaudited).....44

Combining Statement of Additions, Deductions, and Changes in Cash, Cash Equivalents and  
Investments – Pension Trust Fund.....45

Combining Statement of Additions, Deductions, and Changes in Cash, Cash Equivalents and  
Investments – Agency Funds.....46

## 2015 County Elected Officials

### TERM

Auditor.....	Julie L. Voorhies	1-1-15 to 12-31-18
Treasurer.....	Claudia O. Fuentes	1-1-13 to 12-31-16
Clerk.....	Myla A. Eldridge	1-1-15 to 12-31-18
Sheriff.....	John R. Layton	1-1-15 to 12-31-18
Recorder.....	Kate Sweeney Bell	1-1-15 to 12-31-18
Assessor.....	Joseph P. O’Connor	1-1-15 to 12-31-18
Surveyor.....	Debra S. Jenkins	1-1-13 to 12-31-16
Coroner.....	Dr. Frank P. Lloyd, Jr.	1-1-13 to 12-31-16
Prosecutor.....	Terry Curry	1-1-15 to 12-31-18
County Chief Executive.....	Gregory A. Ballard	1-1-12 to 12-31-15
Board of County Commissioners (Ex-Officio).....	Claudia O. Fuentes	1-1-13 to 12-31-16
Board of County Commissioners (Ex-Officio).....	Julie L. Voorhies	1-1-15 to 12-31-18
Board of County Commissioners (Ex-Officio).....	Joseph P. O’Connor	1-1-15 to 12-31-18

## 2015 Department Heads

Voters Registration .....	Cindy Mowery LaDonna Freeman
Marion County Cooperative Extension .....	Steve Wagoner
Criminal Probation.....	Christine Kerl
Court Administrator.....	Emily VanOsdol
Community Corrections.....	John Deiter
Forensic Services.....	Michael Medler
Chief Public Defender .....	Robert Hill
Chief Information Officer.....	Beth Howen
Prosecutor – Child Support.....	John Owens

## 2015 City-County Council Members

President, Maggie Lewis  
 Vice President, John Barth  
 Zach Adamson  
 Virginia J. Cain  
 Stephen J. Clay  
 Jose Evans  
 Aaron Freeman  
 William Gooden  
 Monroe Gray, Jr.  
 Pamela Hickman  
 Jason Holliday  
 Ben Hunter  
 LaKeisha Jackson

Robert Lutz  
 Angela Mansfield  
 Frank Mascari  
 Janice McHenry  
 Michael McQuillen  
 Jeff Miller  
 Mary Bridget Moriarty Adams  
 William C. Oliver  
 Vop Osili  
 Marilyn Pfisterer  
 Leroy Robinson  
 Jack Sandlin  
 Christine Scales

Jefferson Shreve  
 Joseph Simpson  
 Kip Tew

## 2015 Judiciary

CIRCUIT COURT ..... Sheryl L. Lynch

### SUPERIOR COURT

#### Criminal Division:

Court 1.....	Kurt Eisgruber
Court 2.....	Marc Rothenberg
Court 3.....	Sheila A. Carlisle
Court 4.....	Lisa Borges
Court 5.....	Grant Hawkins
Court 6.....	Mark D. Stoner
Court 7 Misdemeanor .....	Clayton Graham
Court 8 Misdemeanor .....	Amy Jones**
Court 9 D-Felony/Mental Health Court.....	Barbara Crawford
Court 10 Misdemeanor .....	Linda E. Brown
Court 11 Initial Hearing/APC.....	Commissioners
Court 12 Misdemeanor/Veteran's Court .....	David Certo
Court 13 Traffic/Misdemeanor .....	Marcel Pratt
Court 14 D-Felony Drug Court/Re-entry Court .....	Jose D. Salinas
Court 15 D-Felony.....	Helen Marchal**
Court 16 Domestic Violence .....	Angela D. Davis
Court 17 Domestic Violence .....	Christina Klineman
Court 18 D-Felony.....	William Nelson
Court 19 Misdemeanor .....	Rebekah F. Pierson-Treacy**
Court 20 Felony Drug.....	Shatrese Flowers
Court 21 Domestic Violence .....	Alicia Gooden
Court 22 Major Felony .....	Clark Rogers
Court 24 D-Felony .....	Annie Christ-Garcia

#### Civil Division:

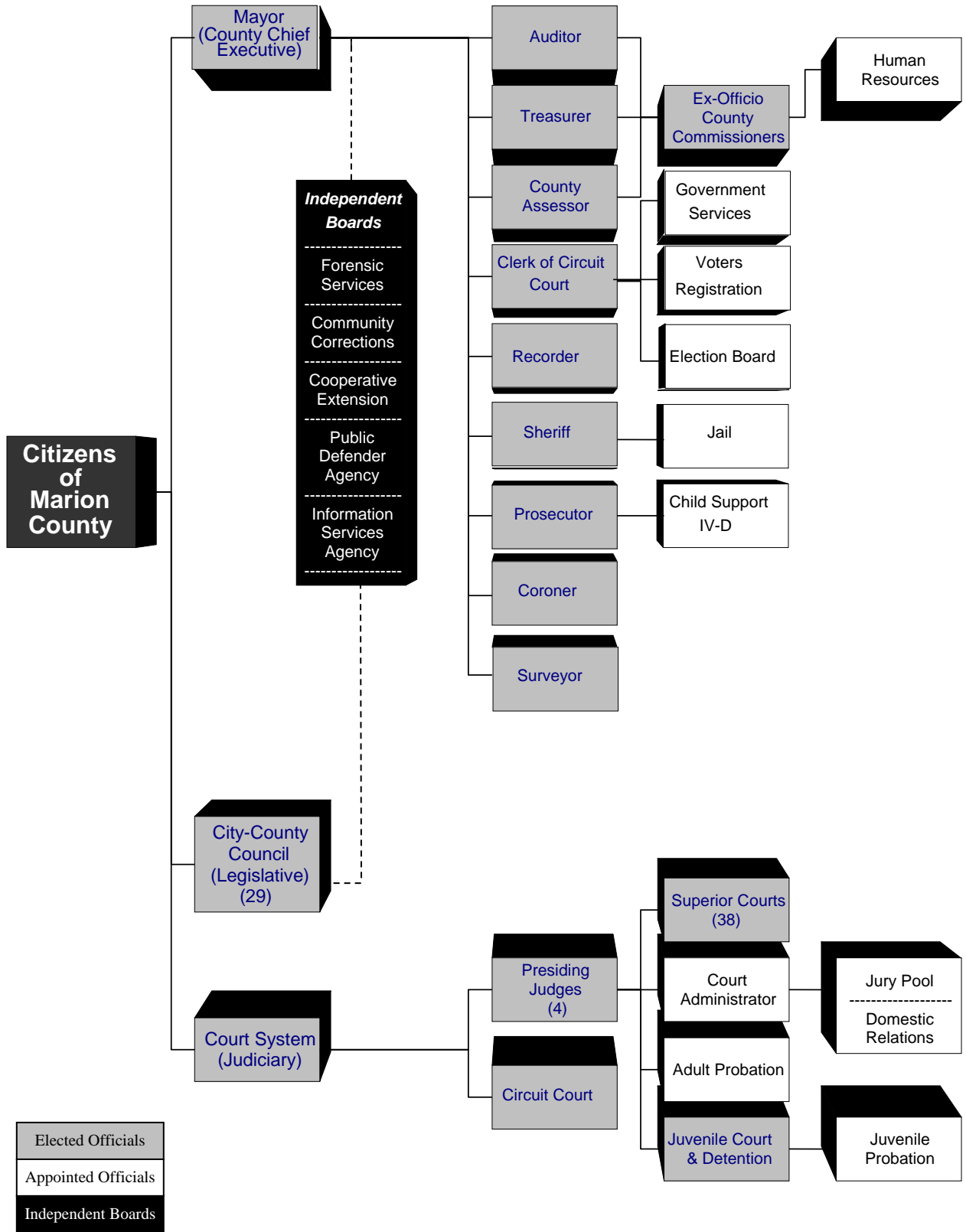
Court 1.....	Heather Welch
Court 2.....	Timothy Oakes
Court 3.....	Gary L. Miller
Court 4.....	Cynthia J. Ayers
Court 5.....	John M.T. Chavis II*
Court 6.....	Thomas J. Carroll
Court 7.....	Michael Keele
Court 8 Probate Division .....	Steven Eichholtz
Court 9 Juvenile Division .....	Marilyn Moores
Court 10.....	David Dreyer
Court 11.....	John Hanley
Court 12.....	P. J. Dietrick
Court 13.....	James Joven
Court 14.....	James Osborn

\*denotes Presiding Judge; \*\* denotes Associate Presiding Judge



# Marion County, Indiana

## Government Organization Chart





## Independent Auditor's Report

The Honorable Joseph H. Hogsett, County Executive,  
and the Audit Committee  
Marion County, Indiana

### Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Marion County, Indiana (a component unit of the Consolidated City of Indianapolis - Marion County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash-basis of accounting described in Note 1; this includes determining that the modified cash-basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund and the aggregate remaining fund information of Marion County, Indiana as of December 31, 2015, and the respective changes in modified cash-basis financial position thereof for the year then ended in accordance with the modified cash-basis of accounting described in Note 1.

### ***Emphasis of Matter***

We draw attention to Note 1.C. of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash-basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information, including combining and individual fund financial statements, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the modified cash-basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the modified cash-basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the modified cash-basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.C.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*BKD, LLP*

Indianapolis, Indiana  
September 30, 2016





**BASIC  
FINANCIAL STATEMENTS**





**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**GOVERNMENT-WIDE**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Program Cash Receipts			Net Cash Receipts (Disbursements)
Functions/Programs	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Administration and finance	\$ 33,423,453	\$ 13,470,142	\$ 2,717,968	\$ (17,235,343)
Protection of people and property	11,460,528	9,842,152	1,074,264	(544,112)
Corrections	129,651,887	2,424,730	7,091,482	(120,135,675)
Judicial	111,219,427	12,139,575	13,901,148	(85,178,704)
Culture and recreation	224,845	—	—	(224,845)
Real estate and assessments	8,084,994	3,147,090	—	(4,937,904)
Health and welfare	5,027,670	—	420,465	(4,607,205)
Total governmental activities	\$ 299,092,804	\$ 41,023,689	\$ 25,205,327	(232,863,788)
General cash receipts:				
Property taxes				\$ 122,582,312
Financial institution tax				2,043,270
Excise tax				10,102,443
County option income tax				77,819,573
Other state and local taxes				3,135,153
Unrestricted investment earnings				988,406
Other				2,351,676
Total general cash receipts				219,022,833
Change in cash, cash equivalents and investments				(13,840,955)
Cash, cash equivalents and investments – beginning of year				53,666,023
Cash, cash equivalents and investments – end of year				\$ 39,825,068
<u>Cash, cash equivalents and investments of governmental activities - December 31, 2015:</u>				
Restricted for:				
Debt service				\$ 10,781
Capital projects				3,610,415
Grantor purposes				7,529,609
Statutory purposes				15,324,199
Unrestricted				13,350,064
Total cash, cash equivalents and investments				\$ 39,825,068

See accompanying notes to the basic financial statements.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>General</u>	<u>Public Safety Income Tax</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Receipts</b>				
Taxes	\$ 167,485,965	\$ 37,100,339	\$ 11,096,447	\$ 215,682,751
Intergovernmental	14,741,242	11,569	10,452,516	25,205,327
Interest	986,628	—	1,778	988,406
Charges for services	14,528,544	—	15,593,355	30,121,899
Miscellaneous	1,643,502	—	626,498	2,270,000
Total receipts	<u>199,385,881</u>	<u>37,111,908</u>	<u>37,770,594</u>	<u>274,268,383</u>
<b>Disbursements</b>				
Current:				
General government	100,581,674	13,626,665	26,176,597	140,384,936
Public safety	88,077,580	23,348,430	27,700,741	139,126,751
Culture and recreation	221,383	—	—	221,383
Capital outlay	576,819	—	853,437	1,430,256
Total disbursements	<u>189,457,456</u>	<u>36,975,095</u>	<u>54,730,775</u>	<u>281,163,326</u>
Excess (deficiency) of receipts over (under) disbursements	<u>9,928,425</u>	<u>136,813</u>	<u>(16,960,181)</u>	<u>(6,894,943)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in (out)	(16,711,783)	—	16,711,783	—
Sales of capital assets	3,785	—	—	3,785
Total other financing sources (uses)	<u>(16,707,998)</u>	<u>—</u>	<u>16,711,783</u>	<u>3,785</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(6,779,573)	136,813	(248,398)	(6,891,158)
Cash, cash equivalents and investments - beginning of year	<u>17,817,527</u>	<u>153,147</u>	<u>25,419,451</u>	<u>43,390,125</u>
Cash, cash equivalents and investments - end of year	<u>\$ 11,037,954</u>	<u>\$ 289,960</u>	<u>\$ 25,171,053</u>	<u>\$ 36,498,967</u>

Cash, cash equivalents and investments of governmental funds - December 31, 2015:

Restricted - Special Revenue Funds	\$ —	\$ 289,960	\$ 22,563,847	\$ 22,853,807
Restricted - Debt Service Funds	—	—	10,781	10,781
Restricted - Capital Project Funds	—	—	3,610,415	3,610,415
Assigned- General Fund	2,575,204	—	—	2,575,204
Unassigned- General Fund	8,462,750	—	—	8,462,750
Unassigned- Special Revenue Funds	—	—	(1,001,746)	(1,001,746)
Unassigned- Capital Project Funds	—	—	(12,244)	(12,244)
Total cash, cash equivalents and investments	<u>\$ 11,037,954</u>	<u>\$ 289,960</u>	<u>\$ 25,171,053</u>	<u>\$ 36,498,967</u>

See accompanying notes to the basic financial statements.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**Reconciliation of Cash, Cash Equivalents and Investments – End of Year per the Statement of Cash Receipts,**  
**Cash Disbursements and Changes in Cash, Cash Equivalents and Investments – Governmental Funds**  
**to Cash, Cash Equivalents and Investments – End of Year per the Statement of Cash Receipts,**  
**Cash Disbursements and Changes in Cash, Cash Equivalents and Investments – Government-wide**  
**As of December 31, 2015**

Amounts reported for governmental activities in the statement of cash receipts and disbursements are different because:

Cash, cash equivalents and investments – total governmental funds	\$	36,498,967
Cash, cash equivalents and investments of internal service fund		3,326,101
Cash, cash equivalents and investments – government-wide	\$	<u>39,825,068</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**Reconciliation of the Excess (Deficiency) of Receipts and Other Financing Sources Over (Under)**  
**Disbursements and Other Financing Uses per the Statement of Cash Receipts, Cash**  
**Disbursements, and Changes in Cash, Cash Equivalents and Investments – Governmental Funds to the**  
**Change in Cash, Cash Equivalents and Investments per the Statement of Cash Receipts, Cash Disbursements,**  
**and Changes in Cash, Cash Equivalents and Investments - Government-wide**  
**For the Year Ended December 31, 2015**

Amounts reported for governmental activities in the statement of cash receipts and disbursements are different because:

Deficiency of receipts and other financing sources under disbursements and other financing uses - total governmental funds	\$	(6,891,158)
Deficiency of operating receipts under operating disbursements - internal service fund		(6,949,797)
Change in cash, cash equivalents and investments – government-wide	\$	<u>(13,840,955)</u>

See accompanying notes to the basic financial statements.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES**  
**IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
Operating receipts:	
Charges for services	\$ 10,901,790
Other reimbursements	11,061,323
Miscellaneous	77,891
Total operating receipts	22,041,004
Operating disbursements:	
Services and charges	24,679,050
Administration including salaries and wages	2,440,461
Other	1,871,290
Total operating disbursements	28,990,801
Deficiency of operating receipts under operating disbursements	(6,949,797)
Cash, cash equivalents and investments – beginning of year	10,275,898
Cash, cash equivalents and investments – end of year	\$ 3,326,101
<u>Cash, cash equivalents and investments of proprietary funds - December 31, 2015:</u>	
Unrestricted cash, cash equivalents and investments	\$ 3,326,101

See accompanying notes to the basic financial statements.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES**  
**IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Pension Trust Funds</b>	<b>Agency Funds</b>
<b>Additions</b>		
Contributions:		
Employer	\$ 9,571,433	
Employee	930,535	
Total contributions	10,501,968	
Investment income:		
Interest and dividends	4,902,531	
Realized gain on sales, net	306,552	
Net investment income	5,209,083	
Miscellaneous	249,331	
Total additions	15,960,382	
<b>Deductions</b>		
Investment management fees	395,674	
Benefits paid	14,072,423	
Total deductions	14,468,097	
Excess of total additions over total deductions	1,492,285	
Cash, cash equivalents and investments – beginning of year	174,747,486	
Cash, cash equivalents and investments – end of year	\$ 176,239,771	
<u>Cash, cash equivalents and investments of fiduciary funds - December 31, 2015:</u>		
Restricted cash and cash equivalents	\$ 1,980,294	\$ 88,181,632
Restricted investments (cost basis):		
Mutual funds	174,259,477	—
Total cash, cash equivalents and investments	\$ 176,239,771	\$ 88,181,632

See accompanying notes to the basic financial statements.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

Marion County (County) is a unit of local government created by the State of Indiana, governed by the following officials, each of whom is granted certain independent executive authority under the State Constitution:

County Auditor	County Prosecutor	County Surveyor
County Treasurer	County Recorder	Clerk of the Circuit Court
County Coroner	County Sheriff	Judge of the Circuit Court

The legislature of the State of Indiana has provided for certain additional elected officials who are not mentioned in the Constitution to exercise certain independent executive authority. These are the county assessor and superior court judges.

In accordance with Governmental Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity* (“GASB Statement No. 14”) and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34* (“GASB Statement No. 61”), the County is considered a component unit of the Consolidated City of Indianapolis - Marion County. The County and the Consolidated City (“City”) share a common executive and legislative body. Otherwise, the County is considered a separate legal entity, with its elected officials directly and separately (from City officials) responsible for financial independence, operations, and accountability for fiscal matters.

Based on the criteria established in GASB Statement No. 14 and GASB Statement No. 61, the County has no component units under the current financial reporting requirements.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statement (i.e., statement of cash receipts, cash disbursements and changes in cash, cash equivalents and investments) reports information on all of the nonfiduciary activities of the County. The effect of significant interfund activity has been removed from this statement. As applicable, governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of cash receipts, cash disbursements and changes in cash, cash equivalents and investments demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes and other items not properly included among program receipts.

Following the government-wide financial statement are separate financial statements for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statement since their resources are not available to fund County operations. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Fund and Public Safety Income Tax Fund are major governmental funds. All other governmental funds are aggregated in one column labeled “Nonmajor Governmental Funds.” Additionally, the County has one internal service fund (governmental activities) that accounts for the operations of the Information Services Agency. The County also has two fiduciary fund types: pension trust funds and agency funds.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**C. Basis of Accounting and Financial Statement Presentation**

The government-wide, governmental fund, proprietary fund and fiduciary fund financial statements are presented using a modified cash-basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. Receipts are recorded when received and disbursements are recorded when paid. Investments are recorded at historical cost.

The modified cash-basis of accounting differs from U.S. generally accepted accounting principles in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when the liability is incurred. The County records only cash and investment transactions and balances in its financial statements under the modified cash-basis of accounting.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual-basis of accounting, while the fund financial statements for fiduciary fund types would use the accrual basis of accounting. The government-wide financial statement would be presented on the accrual basis of accounting.

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its cash and investment basis assets, receipts and disbursements. Governmental resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by category and type in the basic financial statements. The following three fund categories and seven fund types are used by the County:

Governmental Funds

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources on the modified cash-basis are accounted for through governmental funds.

The following are the County's major governmental funds:

The General Fund is used to account for all receipts and disbursements applicable to the general operations of governmental agencies of the County, except those required to be accounted for in another fund. All operating receipts that are not restricted as to use by sources external to the County are recorded in the General Fund.

The Public Safety Income Tax Special Revenue Fund accounts for public safety income tax receipts that are to be appropriated for use by public safety related agencies.

The other governmental funds of the County are considered nonmajor. They are special revenue funds, which account for the proceeds of specific receipts that are restricted to disbursements for specific purposes; debt service funds, which account for the accumulation of resources for, and repayment of, general obligation long-term debt principal, interest, and related costs; and capital projects funds, which account for resources designated to construct or acquire major capital facilities.

Proprietary Funds

Proprietary funds are used to account for activities that are similar to those found in the private sector.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

The following represents the County's only proprietary fund type:

Internal Service – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis. An internal service fund has been established for the County's Information Services Agency, which provides information technology services to other agencies of the County, or to other governmental units on a cost reimbursement basis.

Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. Operating disbursements for the internal service fund primarily include the cost of services and charges and administrative disbursements. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements.

Fiduciary Funds

Fiduciary – Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. These include pension trust funds and agency funds. Pension trust funds are accounted for and reported similar to proprietary funds. The pension trust funds account for the Marion County Law Enforcement Personnel Retirement Plan and the Marion County Law Enforcement Personnel Dependents and Disability Benefits Plan. Agency funds are custodial in nature and do not present results of operations. These funds account for the collection, distribution, and escrow of various tax types, fees, and set aside funding.

**D. Cash and Investments**

Investments are stated at cost. Any changes in the fair value of investments are reported as realized gains or losses in the year of the sale of the investment as investment earnings or losses.

Cash and cash equivalents (including those that are restricted) are defined as all highly liquid investments, including certificates of deposit with an original maturity of three months or less at the date of purchase.

**E. Property Taxes**

Property taxes levied for all governmental entities located within Marion County are collected by the Treasurer of Marion County, Indiana ("Treasurer"). These taxes are then distributed by the Auditor of Marion County, Indiana ("Auditor") to the City and the other governmental entities at June 30 and December 31 of each year. The County and the other governmental entities can request advances of their portion of the collected taxes from the Treasurer once the levy and tax rates are certified by the Indiana Department of Local Government Finance. The Indiana Department of Local Government Finance typically certifies the levy on or before February 15 of the year following the property tax assessment.

The County's 2015 property taxes were levied based on assessed valuations determined by the Auditor as of the March 1, 2014, which were adjusted for estimated appeals, tax credits, and deductions. The lien date for the 2015 property taxes was March 1, 2014 ("assessment date"); the amount of property tax to be collected cannot be measured until the levy and tax rates are certified in the subsequent year. Taxable property is assessed at 100% of the true tax value. The first half of the year 2015 taxes were due and payable to the Treasurer in May 2015, while the second half of the year 2015 taxes were due and payable to the Treasurer in November 2015.

**F. Capital Assets**

Cash expenditures for capital assets are reported as capital outlays of the applicable disbursing fund.



**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**G. Interfund Transactions**

In the process of aggregating the financial information for the government-wide statement cash receipts, cash disbursements and changes in cash, cash equivalents and investments, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Transfers

Legally authorized transfers are reported as transfers in by the recipient fund and as transfers out by the disbursing fund.

Interfund Services Provided/Used

Charges or collections for services rendered by one fund for another are recognized as receipts (interfund services provided) of the recipient fund and disbursements (interfund services used) of the disbursing fund. These transactions are recorded as interfund services because they would be treated as receipts and disbursements if they involved organizations external to the County.

Certain internal payments are treated as program receipts, such as internal services provided and used.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statement.

**H. Receipts and Disbursements**

Program Receipts

In the government-wide financial statement, amounts reported as program cash receipts include (1) collection of cash from customers or applicants for goods, services, or privileges provided by the County and (2) operating grants and contributions. Internally dedicated resources are reported as general cash receipts rather than program cash receipts. Likewise, general cash receipts include all taxes.

**I. Cash, Cash Equivalents and Investments Position**

In the government-wide and proprietary fund financial statements, the components of cash, cash equivalents and investments are categorized as follows:

- 1) Restricted – consisting of resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or (2) law through constitutional provisions or enabling legislation. Such resources are classified as restricted for capital projects, grantor purposes, debt service, and statutory purposes on the government-wide financial statement.
- 2) Unrestricted – All other resources that do not meet the definition of “restricted.”

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

Within the governmental fund financial statements, cash, cash equivalents and investments are classified in the following manner:

- 1) Restricted – This consists of resources that can be spent only for the specific purpose stipulated by constitution, external parties (e.g., grantors, creditors, or other governments), or enabling legislation.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

- 2) Assigned – This consists of resources constrained by the government’s intention to use them for specific purposes, but are neither restricted nor committed. By statute, the City Controller has the ability to assign cash, cash equivalent and investment balances. The City-County Council may also assign cash, cash equivalent and investment balances as it does when appropriating cash, cash equivalent and investment balances to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments are generally temporary and the nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is with regard to the committed cash, cash equivalent and investment balance classification. Within the assigned cash, cash equivalent and investment balance for the General Fund are encumbrances of \$2,575,204, which have been assigned to cover future purchases.
- 3) Unassigned – This consists of residual resources that do not meet the criteria of nonspendable, restricted, committed, or assigned.

**NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a budgetary basis, which is consistent with the accounting basis used for financial reporting purposes. All annual appropriations lapse at the end of the calendar year, except for capital project funds, which are budgeted on a project basis.

Prior to the first required publication, the Mayor submits to the City-County Council a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the City-County Council to obtain taxpayer comments. In October of each year, the City-County Council, through the passage of an ordinance, approves the budget for the next year. The budget becomes legally certified after approval from the State of Indiana Department of Local Government Finance.

Revisions to transfer appropriations between agencies or character of expenditure require approval of the City-County Council. Revisions to increase the appropriations for tax-supported funds require approval of the City-County Council and the State of Indiana Department of Local Government Finance.

**NOTE 3—CASH DEPOSITS AND INVESTMENTS**

At December 31, 2015, the County’s cash, cash equivalents and investment balances included the following:

Cash deposits	\$ 114,911,399
Money market mutual funds	1,980,295
Overnight repurchase agreements	12,457,434
Mutual funds - equity	101,194,667
Mutual funds - international equity	12,733,319
Mutual funds - bond	60,331,491
External investment pool	637,866
	<u>\$ 304,246,471</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

A reconciliation of all cash, cash equivalents and investment balances as reflected in the financial statements as of December 31, 2015 is as follows:

Cash and cash equivalents--governmental funds	\$ 36,498,967
Cash and cash equivalents--internal service fund	3,326,101
Cash and cash equivalents--pension trust funds	1,980,294
Investments--pension trust funds	174,259,477
Cash and cash equivalents--agency funds	88,181,632
	<u>\$ 304,246,471</u>

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s deposit policy for custodial credit risk requires compliance with the provisions of Indiana statutes.

The County’s cash deposits are insured up to \$250,000 at financial institutions insured by the Federal Deposit Insurance Corporation’s (“FDIC”). Any cash deposits in excess of the \$250,000 FDIC limits are partially or fully collateralized by the depository institution and insured by the Indiana Public Deposits Insurance Fund (“Fund”) via the pledged collateral from the institutions securing deposits of public funds. The Fund is a multiple financial institution collateral pool as provided under Indiana Code, Section 5-13-12-1.

Investments

Investment Policy - Primary Government

Indiana statutes authorize the County to invest in United States obligations and issues of federal agencies, secured repurchase agreements fully collateralized by U.S. Treasury or U.S. agency obligations, municipal securities of Indiana issuers that have not defaulted during the previous twenty years, certificates of deposit and open-end money market mutual funds.

It is the policy of the County to invest public funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state/local statutes governing the investment of public funds.

The primary objectives, in priority order, of the County’s investment activities are as follows:

**Safety:** Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

**Liquidity:** The County’s investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements that might be reasonably anticipated.

**Return on Investments:** The County’s investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the County’s investment risk constraints and the cash flow characteristics of the portfolio.

Investment Policy – Marion County Sheriff’s Department Personnel Retirement and Disability Plans

The primary objectives for the investment activities of the Marion County Sheriff’s Retirement and Disability Plans shall be the following:

**Time Horizon:** Investment guidelines are based upon an investment horizon of greater than five years.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**Risk Tolerances:** To achieve the long-term objectives of the plans, the following factors are considered when establishing the risk tolerance.

1. Each plan’s financial condition.
2. Liquidity reserves are established, and any remaining assets are fully invested at all times.

**Performance Expectations:** The desired investment objective is a long-term rate of return on assets that is at least 8.1%. Additionally, it is expected the return will be at least 5.3% greater than the anticipated rate of inflation as measured by the Consumer Price Index.

**Asset Allocation Constraints:** The Board has reviewed the long-term performance characteristics of various asset classes, focusing on balancing risks and rewards and has selected the following asset classes for allowable investments:

1. Domestic large-capitalization equities
2. Domestic small-capitalization equities
3. International equities
4. Domestic fixed income
5. Cash equivalents

**Interest Rate Risk**

Interest rate risk is the risk that the fair value of investments will be adversely affected by a change in interest rates. The County’s investment policy provides that the County seek to minimize the risk that the fair value of securities in its portfolio will decrease due to changes in general interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Beginning in 2014, the County may invest in securities for more than two years and not more than five years in accordance with IC 5-13-9-5.7. According to this statute, investments having maturities of more than two years are limited to 25% of the total portfolio

At December 31, 2015, the County had the following investments and maturities:

<u>Investment type</u>	<u>Cost</u>	<u>Investment maturities (in years)</u>
		<u>Less than 1</u>
Money market mutual funds	\$ 1,980,295	\$ 1,980,295
Overnight repurchase agreements	12,457,434	12,457,434
External investment pool	637,866	637,866
Mutual funds - bond	60,331,491	60,331,491
Mutual funds - equity	101,194,667	101,194,667
Mutual funds - international equity	12,733,319	12,733,319
	<u>\$ 189,335,072</u>	<u>\$ 189,335,072</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies. The County uses the highest integrity when choosing an instrument of investment. The County keeps its credit risk as it pertains to investments at a low rate by requiring all investments of the County to be rated in the three highest ratings categories by Moody's Investor Service ("Moody's"), Standard & Poor's Corporation ("Standard & Poor's"), or Fitch's Ratings Service ("Fitch").

At December 31, 2015, the County's investments subject to credit risk were rated by Moody's, Standard & Poor's, or Fitch as follows:

<u>Investments</u>	<u>Cost</u>	<u>Rating</u>
Money market mutual funds	\$ 1,980,295	Aaa/AAA
External investment pool	637,866	Not rated
Mutual funds-bond	60,331,491	Not rated
	<u>\$ 62,949,652</u>	

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of the investments or collateral securities that are in the possession of the counterparty. The County's policy requires that repurchase agreements be covered by adequate pledge collateral. In order to anticipate market changes and provide a level of security for all funds, the fair value (including accrued interest) of the collateral should be at least 102%.

The County's investment in money market mutual funds and its investment in an external investment pool are not exposed to custodial credit risk because their existence are not evidenced by securities that exist in physical or book entry form. At December 31, 2015, all of the County's remaining investments and collateral securities pledged against County investments are held by the counterparty's trust department or agent in the County's name and are therefore not subject to custodial credit risk.

**Concentration of Credit Risk**

The County's policy provides that the County may invest up to 30% of its investment pool in negotiable certificates of deposit having maturities of less than two years and in multiples of one million dollars, providing that market yields on such certificates of deposit exceed U.S. Treasury bills of comparable maturity duration. As of December 31, 2015, the County had no negotiable certificates of deposit.

As of December 31, 2015, the County's investments in overnight repurchase agreements of National Bank of Indianapolis constituted approximately 7% of total investments.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

As of December 31, 2015, investments that represent 5% or more of the assets of the Retirement and Disability Plans include the following:

<u>Investment</u>	<u>Retirement</u>
Mutual funds:	
US Short-Term Government/Credit Bond Index	\$ 24,807,312
Blackrock Total Return-BR	11,893,586
Loomis Sales Strategic Alpha	13,412,824
Vanguard STK Mkt Inst	31,399,935
Vanguard Total International Stock Index Instl	11,981,246
Mainstay Epoch Global EQ YLD-I	11,834,706
Ivy Asset Strategy Fund-I	13,696,890
Putnam Capital Spectrum Fund CLY	9,941,211
Janus Flexible Bond Fund	12,898,049
Reams Unconstrained Bond Fund	14,600,968
	<u>\$ 156,466,729</u>

**NOTE 4—INTERFUND TRANSACTIONS AND BALANCES**

Funds are transferred from one fund to support expenditures of other funds in accordance with authority established for the individual fund.

Interfund transfers for the year ended December 31, 2015 consisted of the following:

	<u>Transfer from General Fund</u>
<b>Transfer to nonmajor governmental funds</b>	\$ <u>16,711,783</u>

**NOTE 5—PENSION PLANS**

The County participates in three separate defined benefit pension plans. The Public Employees’ Retirement Fund of Indiana (“PERF”), administered by the Indiana Public Retirement System (“INPRS”), applies to all full-time County employees, except for employees of the Marion County Sheriff’s Department (“Sheriff’s Department”). The Marion County Sheriff’s Department Personnel Retirement Plan (“Sheriff’s Retirement Plan”) and the Marion County Sheriff’s Department Personnel Benefit Plan (“Sheriff’s Disability Plan”) cover employees of the Sheriff’s Department.

The Sheriff’s Retirement and Disability Plans are accounted for under the modified cash-basis of accounting as pension trust funds of the County. Employee and employer contributions are recognized as receipts in the period received, pursuant to final commitments, as well as statutory or contractual requirements; and disbursements, including benefits paid and refunds, are recorded when the corresponding payments are made. Investments are recorded at cost.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**Plan Descriptions, Funding Policies, Benefits and Contribution Information**

**Marion County Sheriff's Department Personnel Retirement Plan**

***Plan Description***

The Marion County Sheriff's Department Personnel Retirement Plan (Sheriff's Retirement Plan) is a single-employer defined benefit pension plan established to provide retirement, termination/severance, disability, and survivor benefits for a person employed by the Marion County Sheriff's Department as a County Policeman, Sheriff, or Deputy Sheriff with full police power, as such terms are used in Indiana Code. Indiana Code 36-8-10-12 grants the authority to the Sheriff's Department and a trustee to establish and amend the benefit terms to the plan with approval of the City-County Council. The Sheriff's Retirement Plan was established on January 1, 1963 and is administered by the Marion County Sheriff's Department Pension Board ("Pension Board"), comprised of the Sheriff, two members who are participants in the plan elected by a secret vote of the participants of the plan, one member appointed by the Sheriff who is a pensioner currently receiving a benefit per the terms of the plan and one member appointed by the Sheriff from the tax-paying citizens. The County does not issue a separate financial report for this plan, which is included as a pension trust fund in this report.

***Funding Policy***

The Marion County Sheriff's Department intends to contribute to the plan each year such amounts as may be required to operate the plan on a sound actuarial basis. According to IC 36-8-10-12(e), the minimum annual contribution by the Sheriff's Department must be sufficient, as determined by the plan's consultants, to prevent deterioration in the actuarial status of the trust fund during the year. If the Sheriff's Department fails to make minimum contributions for three successive years, the pension trust terminates and the trust fund shall be liquidated.

***Retirement Benefits***

The Sheriff's Retirement Plan provides that the monthly retirement benefit shall be a pension payable for the member's lifetime equal to 2.50% of the member's average monthly wage received during the highest paid five calendar years before retirement plus one dollar (\$1.00); this sum is multiplied by the member's years of credited service up to 20 years; plus an additional 2% of the member's average monthly wage, as outlined above, multiplied by the member's years of credited service in excess of 20 years up to an additional 12 years. Members are eligible to retire as of normal retirement for an unreduced benefit upon the earlier of the attainment of age 50 and completion of at least 20 years of credited service or attainment of age 55. A member's normal retirement benefit is limited to 74% of the member's average monthly wage, as outlined above, plus \$20.00.

A reduced early retirement benefit is available to members with at least ten years of credited service any time after attainment of age 30 with a reduction factor as defined in the plan legal document based upon age and credited service at the early retirement date.

A member who continues employment beyond normal retirement age is eligible for a late retirement benefit upon actual retirement equal to the member's benefit earned in accordance to the normal retirement formula with credit given for subsequent service (provided that the 32 year credited service maximum shall not be exceeded in computing the benefit).

The severance benefit payable to a member prior to completion of ten years of credited service is a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service. After completion of ten years of credited service, a member may elect to receive either a lump sum, as outlined above, or a monthly benefit equal to the amount earned under the normal retirement benefit formula, using credited service as of the date of severance, with unreduced payment commencing on the member's normal retirement date or a reduced payment commencing at an earlier date with the reduction factor as defined in the plan legal document.

If a member separates employment due to disability, the member will receive the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

A member who retires as of an early, normal or late retirement date, who has attained age 55 as of July 1 of the calendar year in which benefits are increased, and who is receiving monthly retirement benefits from the plan for July of the payment calendar year, is eligible for a cost of living adjustment (“COLA”) based upon increases in the Consumer Price Index up to a maximum of 2%.

***Disability and Survivor Benefits***

In the event of the death of a member, not from causes suffered in the line of duty, prior to age 30 or prior to completion of ten years of credited service, the designated beneficiary is entitled to receive a death benefit in the form of a lump sum equal to the member’s net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service.

In the event of the death of a member, not from causes suffered in the line of duty, who has attained age 30 and is credited with at least ten years of credited service, the designated beneficiary is entitled to receive a death benefit equal to the commuted value of the monthly benefit determined in accordance with the standard benefit definition, as though the member had severed employment immediately prior to death. Such commuted value is payable to the beneficiary in either the monthly amount that would have been payable to the member until the commuted value is exhausted or as an actuarially equivalent monthly annuity amount for the remainder of the beneficiary's life.

In the event of the death of a member, from causes suffered in the line of duty, who has attained age 30 and is credited with at least ten years of credited service, the designated beneficiary is entitled to receive a death benefit equal to the commuted value of the monthly benefit determined in accordance with the standard benefit definition, as though the member had severed employment immediately prior to death. Such commuted value is payable to the beneficiary in either the monthly amount that would have been payable to the member until the commuted value is exhausted or as an actuarially equivalent monthly annuity amount for the remainder of the beneficiary's life.

***Contributions Required and Contributions Made***

The Sheriff’s Retirement Plan is funded through a combination of employer and required employee contributions. For the year ended December 31, 2015, the mandatory employee contribution rate (per the plan's legal document) was 4.25% of annual pay and the actuarially determined minimum required employer contribution was \$7,730,980 (41.96% of annual covered payroll), equal to the actual amount contributed by the Sheriff’s Department.

***Deferred Retirement Option Plan***

A Deferred Retirement Option Plan (DROP) was established on January 1, 2006 pursuant to the plan legal document and is governed by the Sheriff’s Department and a trustee. Members of the plan that are eligible to retire with an unreduced benefit may elect to accumulate a DROP benefit while continuing to work. At the time of their election, the member executes an irrevocable election to retire on a DROP retirement date and remain in active service, but the member does not contribute to the fund during the DROP period.

A member who has attained normal retirement age, or is eligible for immediate payment of an unreduced benefit, may irrevocably elect to enter the DROP for a period not longer than three years and shall not extend beyond the date the member is credited with 32 years of service. The member will not be credited with any additional years of service from the date of entry into the DROP. The member's DROP frozen benefit will be equal to the monthly pension benefit calculated under the standard benefit formula based upon the member's salary and years of credited service as of the DROP entry date. Upon actual severance of employment by retirement at any time after the DROP entry date, the member will receive a DROP benefit accumulation in the available form/option elected by the member in addition to the DROP frozen benefit to be paid as a monthly annuity. As of December 31, 2015 the balance of the amounts held by the plan pursuant to the DROP is \$602,383.



**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**Marion County Sheriff's Department Personnel Benefit Plan**

***Plan Description***

The Marion County Sheriff's Department Personnel Benefit Plan (Sheriff's Disability Plan) is a single-employer defined benefit pension plan established to provide disability, death, and survivor/dependent benefits for a person employed by the Marion County Sheriff's Department as a County Policeman, Sheriff, or Deputy Sheriff with full police power, as such terms are used in Indiana Code. Indiana Code 36-8-10, Sections 14, 15, 16 and 17, grant the authority to the Sheriff's Department and a trustee to establish and amend the benefit terms to the plan with approval of the City-County Council. The Sheriff's Disability Plan was established on November 1, 1972 and is also administered by the Pension Board.

***Funding Policy***

The Marion County Sheriff's Department intends to contribute to the plan each year such amounts as may be required to operate the plan on a sound actuarial basis. According to IC 36-8-10-12(e), the minimum annual contribution by the department must be sufficient, as determined by the plan's consultants, to prevent deterioration in the actuarial status of the trust fund during the year. If the Sheriff's Department fails to make minimum contributions for three successive years, the pension trust terminates and the trust fund shall be liquidated.

***Disability and Survivor Benefits***

If an eligible member becomes disabled, the plan provides a monthly benefit payable for life or until recovery from the disability. The amount of the monthly benefit is equal to the retirement benefit to which the member would be entitled under the terms of the Retirement Plan at age 50, assuming 20 years of credited service if the disability was not incurred in the line of duty and 32 years of credited service if the disability was incurred in the line of duty. In addition, in the case of disability incurred in the line of duty, medical expenses resulting from such disability may be paid from the plan in an amount, if any, approved by the Pension Board.

In the event that an eligible member dies prior to the termination of employment for whatever reason or after actual retirement as of an early, normal, or late retirement date or for reason of disability, a \$200 monthly benefit is payable to the surviving spouse to whom the member was married on the date of death or on the date of retirement, if earlier, for the spouse's remaining lifetime.

In addition, to the surviving spouse's death benefit, a monthly benefit is payable on behalf of each dependent child under the age of 18 years of such deceased member in an amount equal to \$30 per month. The dependent child's monthly benefit ceases upon the earlier of the child's 18th birthday or date of death.

Each eligible member is insured by a life insurance contract in the face amount of \$25,000, with a matching amount of accidental death insurance. The purchase and maintenance of the insurance contract is provided outside of the plan.

***Contributions Required and Contributions Made***

The Sheriff's Disability Plan is funded through only employer contributions. For the year ended December 31, 2015, the actuarially determined minimum employer contribution was \$1,840,453 (9.99% of annual covered payroll), equal to the actual amount contributed by the Sheriff's Department.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**All Other County Employees' Plan**

***Plan Description***

The County also contributes to the Public Employees' Retirement Fund of Indiana ("PERF"), a cost-sharing, multiple-employer defined benefit pension plan established in accordance with IC 5-10.3 to act as a common investment and administrative agent for units of state and local governments in Indiana. PERF is administered by the Indiana Public Retirement System ("INPRS") and is governed by the INPRS Board of Trustees ("INPRS Board"). PERF provides retirement, disability and survivor benefits to full-time employees of the State of Indiana not covered by another plan, those political subdivisions that elect to participate in the retirement plan and certain INPRS employees. Except for Marion County law enforcement personnel, all full-time County employees are eligible to participate in this plan. INPRS issues a publicly available financial report that includes financial statements and required supplementary information for PERF, and can be found at <http://www.inprs.in.gov/>. This report may also be obtained by writing to Indiana Public Retirement System, 1 North Capitol, Suite 001, Indianapolis, Indiana 46204, or by calling 888-526-1687.

There are two tiers to the PERF plan. The first is the Public Employee's Defined Benefit Plan ("PERF Hybrid Plan") and the second is the Public Employees' ASA Only Plan ("PERF ASA Only Plan"). Currently, the PERF ASA Only Plan is available only to employees of the State of Indiana. As of July 1, 2016, employees of Indiana political subdivisions may be able eligible to participate.

There are two aspects to the PERF Hybrid Plan defined benefit structure. The first portion is the monthly defined-benefit pension that is funded by the employer. The second portion of the PERF Hybrid Plan benefit structure is the Annuity Savings Account ("ASA") that supplements the defined-benefit at retirement.

***Funding Policy***

The funding policy of INPRS provides for actuarially determined periodic contributions at rates that, for individual employees, increase gradually over time so that sufficient assets will be available to pay benefits when due.

The employer defined-benefit contribution rate is based on an actuarial valuation and is adopted, and may be amended, by the INPRS Board. For 2015, the County contributed 11.2% of employee compensation to the plan. The ASA consists of the employee contribution, which is set by statute at 3% of compensation, as defined by Indiana statutes, plus the interest/earnings or losses credited to the employee's account. The employer may choose to make the contributions on behalf of its participating employees, which the County has elected to do. In addition, under certain circumstances, employees may elect to make additional voluntary contributions of up to 10% of their compensation into their ASA. An employee's contribution and interest credits belong to the employee and do not belong to the state or the County.

***Retirement Benefits***

The PERF Hybrid Plan retirement benefit consists of the sum of a defined pension benefit provided by employer contributions plus the amount credited to the employee's ASA. Retirement benefits vest after ten years of creditable service. The vesting period is eight years for certain elected officials. At retirement, an employee may choose to receive a lump-sum payment of the amount credited to the employee's ASA, receive the amount as an annuity or leave the contributions invested with INPRS.

Vested employees leaving a covered position, who wait 30 days after termination, may withdraw their ASA and will not forfeit creditable service or a full retirement benefit. However, if an employee is eligible for a full retirement at the time of the withdrawal request, he/she will have to begin drawing his/her pension benefit in order to withdraw the ASA. A nonvested employee who terminates employment prior to retirement may withdraw his/ her ASA after 30 days, but by doing so, forfeits his/her creditable service. An employee who returns to covered service and works no less than six months in a covered position may reclaim his/her forfeited creditable service.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

An employee who has reached: (1) age 65 and has at least ten years of creditable service; (2) age 60 and has at least 15 years of creditable service; or (3) at least age 55 and whose age plus number of years of creditable service is at least 85 is eligible for normal retirement and, as such, is entitled to 100% of the pension benefit component. This annual pension benefit is equal to 1.10% times the average annual compensation times the number of years of creditable service. The average annual compensation in this calculation uses the 20 calendar quarters of creditable service in which the employee's annual compensation was the highest. All 20 calendar quarters do not have to be continuous, but they must be in groups of four consecutive calendar quarters. The same calendar quarter may not be included in two different groups. Employee contributions paid by the employer on behalf of the employee and severance pay up to \$2,000 are included as part of the employee's salary.

An employee who has reached at least age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. An employee retiring early receives a percentage of the normal annual pension benefit. The percentage of the pension benefit at retirement remains the same for the employee's lifetime. For age 59, the early retirement percentage of the normal annual pension benefit is 89%. This amount is reduced five percentage points per year (e.g., age 58 is 84%) to age 50 being 44%.

The monthly pension benefits for employees in pay status may be increased periodically by a COLA. Such increases are not guaranteed by statute and have historically been provided on an "ad hoc" basis and can only be granted by the Indiana General Assembly.

***Disability and Survivor Benefits***

The PERF Hybrid Plan also provides disability and survivor benefits. An employee who has at least five years of creditable service and becomes disabled while in active service, on leave, receiving workers' compensation benefits or receiving employer-provided disability insurance benefits may retire for the duration of the disability, if the employee has qualified for social security disability benefits and has furnished proof of the qualification. The disability benefit is calculated the same as that for a normal retirement without reduction for early retirement. The minimum benefit is \$180 per month, or the actuarial equivalent.

Upon the death in service of an employee with 15 or more years of creditable service as of January 1, 2007, a survivor benefit may be paid to the surviving spouse to whom the employee had been married for two or more years, or surviving dependent children under the age of 18. This payment is equal to the benefit that would have been payable to a beneficiary if the employee had retired at age 50 or at death, whichever is later, under an effective election of the joint and survivor option available for retirement benefits. A surviving spouse or surviving dependent children are also entitled to a survivor benefit upon the death in service after January 1, 2007, of an employee who was at least 65 years of age and had at least ten but not more than 14 years of creditable service.

The authority to establish or amend benefit provisions of PERF rests with the Indiana General Assembly.

***Contributions Required and Contributions Made***

Employer contribution rates are adopted annually by the INPRS Board for PERF. The contributions are actuarially determined based on the funding policy, actuarial assumptions and actuarial methods established by the INPRS Board. Contributions determined by the actuarial valuation become effective either 12 or 18 months after the valuation date, depending on the applicable employer. In the case of the County, contribution rates and amounts determined by the June 30, 2015 actuarial valuation and adopted by the INPRS Board therefore become effective on January 1, 2017. The County's contractually required contribution rate for 2015 was 11.2% of annual payroll, actuarially determined as an amount that is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2015, the County's actual employer contributions made of \$13,016,083 were equal to the actuarially required contributions.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**NOTE 6—RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for vehicle, workers' compensation, general liability, and high-deductible health insurance. Additionally, the County purchases commercial insurance for claims for all other risks of loss. Settled claims have not exceeded the insurance coverage in any of the past three years. Additionally, the County participates in the City's self-insurance fund for high-deductible health insurance plan that is offered to current and eligible retired employees. In 2015, the County paid \$7,678,297 relating to these self-insured risks. Due to the modified cash-basis of accounting, unpaid claims are not recorded within the accompanying financial statements.

**NOTE 7—DEFERRED COMPENSATION PLAN**

Employees of Marion County are eligible to participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code ("IRC") Section 457. The deferred compensation plan is available to all employees of the County. Under this plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. Plan assets are held in trust by an independent trustee for the exclusive benefit of participants and their beneficiaries and are not included within the accompanying financial statements.

**NOTE 8—JOINT BUILDING AUTHORITY**

The County and the City lease the office building and parking lot facilities they share, among other properties, from the Indianapolis-Marion County Building Authority ("Building Authority"). The Building Authority is a separate municipal corporation, acting as a joint building authority, whose purpose is to finance, acquire, construct, improve, renovate, equip, operate, maintain, and manage land, governmental buildings, and communication systems for governmental entities within the County. Such facilities are sometimes financed by the Building Authority through the issuance of bonded debt.

The Building Authority enters into long-term lease agreements, primarily with the County and the City, which provide for sufficient rent to service the debt (Fixed Rentals) and offset budgeted operating costs (Additional Rentals) of the leased facilities. All of the leases contain renewal and purchase options and provide for annual adjustment to the Additional Rentals based upon the operating expense budgets for the facilities. If the purchase options are not exercised, the leases provide for the transfer, upon expiration of the lease, of ownership of the facilities to the lessee governments free and clear of all obligations of the lease. The governing Indiana statute with respect to each of the Building Authority's leases provides that the lessee governments shall be obligated to levy annually a tax sufficient to produce each year the necessary funds to pay the lease rentals to the Building Authority. During 2015, the County paid \$3,413,715 in Fixed Rentals and \$878,350 in Additional Rentals. The County's lease agreements with the Building Authority expire on various dates through 2024. The County and the City have also entered into a number of management contracts with the Building Authority. Such contracts provide for the construction, operation and/or maintenance of facilities for use by various departments of the County and the City. In some instances, the County and the City advance funds to the Building Authority for construction of new facilities. In other instances, management contracts are established for existing facilities. Under each of their management contracts, the County and City designate the Building Authority as their agent and manager for purposes of constructing, maintaining and/or managing the facilities. Like Additional Rentals, annual Maintenance Fees are payable to the Building Authority for facilities covered under management contracts and vary each year based on the operating expense budgets for the facilities. During 2015, the County paid the Building Authority \$5,825,623 in Maintenance Fees. The County's management contracts expire on various dates through 2018.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**NOTE 9—RELATED-PARTY TRANSACTIONS**

The legislative body of the County is the same in several respects as that of the City, and the position of chief executive is held by the Mayor of the City. The County provides certain information technology and telephone services to the City. Receipts from these services were \$10,421,019 in 2015. In 2015, the County also received \$5,726,164 of 911 dispatch fees from the City.

The County and City purchase certain insurance policies that cover risks of both entities. The County and City pay premiums associated with their own respective portions of the coverage. The City provides certain administrative services to the County, including purchasing, legal, and other general administration. The City funds such services through a countywide tax levy. The County does not compensate the City for these services, except for legal services. Conversely, the County provides certain administrative services to the City, including payroll, accounts payable and other general administration. The County provides, at no compensation, criminal, civil, juvenile, and probate court services to all municipalities and unincorporated areas in Marion County, administers the property tax administration and collection system for the same jurisdictions, and operates the County jail and lockup.

The County acted as either a subrecipient or a pass-through agent for various state and federal grant programs received from the City during 2015.

The County has entered into various contracts with Health and Hospital Corporation of Marion County (“HHC”). HHC is a separate municipal corporation and is considered to be a component unit of the Consolidated City of Indianapolis – Marion County. HHC has its own governing board separate from the County’s legislative body. HHC has within it the division of public health and the division of public hospitals. In 2015, the County made \$1,261,579 in mental health distributions to HHC as allowed by law.

**NOTE 10—COMMITMENTS AND CONTINGENCIES**

The County has various lawsuits pending against it. Indiana law limits the liability of municipalities to \$700,000 per person and \$5,000,000 per occurrence. Because the County’s financial statements are prepared on a modified cash-basis of accounting as described in Note 1, no accrual for loss contingencies for matters that have been deemed probable to impair an asset or require accrual of a liability as provided for in GASB Statement No. 62 has been recorded in the County’s financial statements. While the minimum estimated amount of the range of such contingencies is \$220,000, actual losses may exceed that amount and such amounts may be significant.

The County participates in a number of federal and state financial assistance programs. These programs are subject to financial and compliance audits by federal agencies. The amount, if any, of disbursements that may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**NOTE 11—DEFICIT CASH POSITION**

At December 31, 2015, the following nonmajor governmental funds had a deficit cash position:

**Nonmajor Capital Projects Funds**

Public Safety Capital Projects	\$ (12,244)
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**Nonmajor Special Revenue Funds**

Prosecutor's Diversion	(37,427)
Prosecutor's Law Enforcement	(308,802)
Community Corrections Home Detention	(10,952)
Law Enforcement Equitable Sharing	(61,829)
Supplemental Public Defender Fee	(121,246)
Federal Stimulus	(183,090)
Marion County Sheriff's Civil Division Fees	(278,400)

The County intends to reduce the deficit in the Public Safety Capital Projects Fund by a transfer from the General Fund. The deficits for the Prosecutor's Law Enforcement Fund and Prosecutor's Law Enforcement Equitable Sharing Fund will be recovered from reimbursements from the City. The deficits for the Prosecutor's Diversion Fund, Supplemental Public Defender Fee Fund, Marion County Sheriff's Civil Division Fees Fund, and Community Corrections Home Detention Fund will be recovered through future charges for services. The Federal Stimulus deficit will be recovered through future federal grant reimbursements.



**OTHER INFORMATION  
(UNAUDITED)**





**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS – BUDGET AND ACTUAL –**  
**GENERAL FUND**  
**OTHER INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(UNAUDITED)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (See Note 2)</u>	<u>Variance with Final Budget – Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Taxes	\$ 146,420,115	\$ 142,890,128	\$ 167,485,964	\$ 24,595,836
Intergovernmental	13,080,645	15,510,771	10,197,455	(5,313,316)
Charges for services	14,640,497	14,613,578	13,887,628	(725,950)
Interest	698,000	832,192	2,256,358	1,424,166
Miscellaneous	367,266	183,074	248,151	65,077
Total receipts	<u>175,206,523</u>	<u>174,029,743</u>	<u>194,075,556</u>	<u>20,045,813</u>
<b>Disbursements</b>				
Current:				
General government	102,938,846	102,312,539	101,475,778	836,761
Public safety	90,595,385	86,512,283	86,333,655	178,628
Culture and recreation	721,614	720,964	221,383	499,581
Total disbursements	<u>194,255,845</u>	<u>189,545,786</u>	<u>188,030,816</u>	<u>1,514,970</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(19,049,322)</u>	<u>(15,516,043)</u>	<u>6,044,740</u>	<u>21,560,783</u>
Other financing sources (uses):				
Sales of capital assets	—	76,919	3,785	(73,134)
Transfers in (out)	10,405,368	8,890,280	(16,492,525)	(25,382,805)
Total other financing sources (uses)	<u>10,405,368</u>	<u>8,967,199</u>	<u>(16,488,740)</u>	<u>(25,455,939)</u>
Deficiency of receipts and other financing sources (uses) under disbursements and other financing uses	<u>\$ (8,643,954)</u>	<u>\$ (6,548,844)</u>	<u>\$ (10,444,000)</u>	<u>\$ (3,895,156)</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS – BUDGET AND ACTUAL –**  
**PUBLIC SAFETY INCOME TAX FUND**  
**OTHER INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(UNAUDITED)**

		<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
		<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget –</u>
				<u>(See Note 2)</u>	<u>Positive</u>
					<u>(Negative)</u>
	<b>Receipts</b>				
Taxes		\$ 25,929,922	\$ 37,100,339	\$ 37,111,908	\$ 11,569
	Total receipts	<u>25,929,922</u>	<u>37,100,339</u>	<u>37,111,908</u>	<u>11,569</u>
	<b>Disbursements</b>				
Current:					
	General government	11,199,000	13,627,586	13,626,665	921
	Public safety	<u>14,543,703</u>	<u>23,625,901</u>	<u>23,443,832</u>	<u>182,069</u>
	Total disbursements	<u>25,742,703</u>	<u>37,253,487</u>	<u>37,070,497</u>	<u>182,990</u>
	Excess (deficiency) of receipts over (under) disbursements	\$ <u>187,219</u>	\$ <u>(153,148)</u>	\$ <u>41,411</u>	\$ <u>194,559</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE OTHER INFORMATION**  
**(UNAUDITED)**  
**DECEMBER 31, 2015**

**NOTE 1—BUDGETS AND BUDGETARY ACCOUNTING**

**Budgets:**

Budgets, detailed to the agency (i.e., department) and character level, are adopted for all governmental funds except Clerk’s Title IV D Incentive, Clerk’s Title IV D ARRA, General Title IV D ARRA, Sheriff Commissary, Prosecutor’s Title IV D Incentive, Prosecutor’s Title IV D ARRA, Campaign Finance Fines, Court Violations Bureau, and other Special Revenue Funds that are not legally required to do so.

Federal Stimulus (Special Revenue Fund), Public Safety Interest Escrow (Capital Projects Fund) and Public Safety Capital Projects (Capital Projects Fund) were not budgeted during 2015 due to no expenditure activity.

A separate budgetary report has been prepared, which is detailed to the agency and character level and is available upon request. The budgetary basis of accounting is essentially the cash basis with the exception of revenues received in the current year but budgeted for in a prior year and that encumbrances and certain accounts payable are treated as expenditures.

The timetable for the budgetary process is as follows:

<b>June 1</b>	Office of Finance and Management provides guidelines to County agencies
<b>July 1</b>	County officials submit budgets
<b>August</b>	Office of Finance and Management recommends budget to City-County Council
<b>September</b>	Council committees review/amend budgets based on public testimony
<b>October</b>	Council approves budget by last meeting of October
<b>December</b>	State of Indiana, Department of Local Government Finance reviews/adjusts and gives final approval to budget
<b>January 1</b>	Budget becomes effective

Revisions to transfer appropriations between agencies or character of expenditure require approval of the City-County Council. Revisions to increase the appropriations require approval of the City-County Council, and if the increased appropriation occurs in a fund that has a tax rate, then the State of Indiana Department of Local Government Finance also must approve the increase.

During the year, the following supplementary appropriations were properly approved for the General Fund:

	<u>General Fund</u>	<u>Public Safety Income Tax</u>
Original appropriation	\$ 194,255,845	\$ 25,742,703
Revisions	(4,710,059)	11,510,784
Revised appropriation	<u>\$ 189,545,786</u>	<u>\$ 37,253,487</u>

Unencumbered appropriations lapse at year-end and represent fund balances available for future commitment, except for capital projects funds, which are budgeted on a project basis.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**NOTES TO THE OTHER INFORMATION**  
**(UNAUDITED) (CONTINUED)**  
**DECEMBER 31, 2015**

**NOTE 2—BUDGET / CASH AND INVESTMENT BASIS REPORTING DIFFERENCES**

Adjustments required to convert the results of the 2015 operations from a budgetary basis (actual) to a modified cash-basis (actual) are as follows:

	<u>General Fund</u>	<u>Public Safety Income Tax</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses (budgetary basis)	\$ (10,444,000)	\$ 41,411
Adjustments:		
Prior year receipts	5,097,407	—
Prior year disbursements	(4,196,307)	—
Encumbrances	2,575,204	66,283
Vouchers payable outstanding	<u>188,123</u>	<u>29,119</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses (modified cash-basis)	<u>\$ (6,779,573)</u>	<u>\$ 136,813</u>



**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS  
AND SCHEDULES—OTHER SUPPLEMENTARY INFORMATION**



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for operating revenues that are restricted for particular purposes by state or federal statute or that are committed to expenditures for specific purposes other than debt service or capital projects designated by authority of the City-County Council to be maintained in separate funds.

**IDENTIFICATION SECURITY PROTECTION**—This fund was created by IC 36-2-7.5-11 for the purpose of purchasing, upgrading, implementing, or maintaining redacting technology used in the office of the County Recorder.

**ADULT PROBATION**—Established to account for receipt of adult probation fees to be appropriated by the City-County Council for the courts' use in providing probation services to adults.

**SECTION 102 HAVA REIMBURSEMENT**—Established by City-County Council Special Resolution No. 54 for the reimbursement of outstanding obligations relating to the purchase of the County's voting system. If the obligations are paid in full, the funds will be used for the improvement of elections for federal office in the County.

**SURVEYOR'S CORNER PERPETUATION**—Established to account for receipt of fees collected by the County Recorder to be appropriated by the City-County Council for establishing or relocating corners and the keeping of the corner record book.

**COUNTY RECORDS PERPETUATION**—Established to account for certain fees that are collected by the County Recorder for the preservation of records and the improvement of recording systems and equipment. (IC 36-2-7-10(d))

**PROPERTY REASSESSMENT**— Used for the purpose of receiving and holding in escrow tax distribution for the funding for the next property reassessment. Funds held in escrow until distributions are authorized by the State Legislature, whereby the distribution is made to the Marion County Assessor.

**PROSECUTOR'S DIVERSION**—Established to account for collection of user fees related to the operation of pretrial diversion programs. All money collected in this fund must be appropriated by the City-County Council and can be used only as the Prosecuting Attorney directs for pretrial diversion programs.

**PROSECUTOR'S LAW ENFORCEMENT**—Established to account for the payment of restitution by certain offenders.

**CLERK'S TITLE IV D INCENTIVE**—This fund was created by IC 12-17-2-26. The revenues received in this fund are an incentive from the state/federal government for enhancing child support enforcement. These funds per the statute are eligible to be spent without appropriation.

**SHERIFF COMMISSARY**—Established to account for money collected in the jail commissary, which is required to be spent according to IC 36-8-10-21.

**COUNTY EXTRADITION**—Established to account for the collection of certain court fees to be appropriated by the City-County Council to offset extradition expense. (IC 35-33-14)

**COUNTY MISDEMEANANT**—Established by the State of Indiana to provide incentive to counties to locally house misdemeanants. This fund may be used only for funding the operation of a county jail, jail programs, or other local correctional facilities. (IC 11-12-6-6)

**ALCOHOL AND DRUG SERVICES**—Established to account for the collection of court fees to be appropriated by the City-County Council for the operation of alcohol and drug services program.

(Continued)

COMMUNITY CORRECTIONS HOME DETENTION—Established to collect user fees related to the supervision of home detention. (IC 11-2-7-1)

COUNTY AUDITOR'S INELIGIBLE DEDUCTIONS – This fund was created by IC 6-1.1-12-17. Monies in the fund may be used only for specific purposes outlined under IC 6-1.1-36-17 (e) and may be expended upon appropriation by the county fiscal body.

LAW ENFORCEMENT EQUITABLE SHARING—Established in accordance with federal guidelines to track all funds received under the Equitable Sharing Program.

COUNTY SEX-VIOLENT OFFENDER ADMINISTRATION- Established to account for the annual sex or violent offender registration fees. (IC 36-2-13-5.6 (a) (2)) Revised Code of the Consolidated City and County Indianapolis/Marion, Indiana – Title I Chapter 131 Article I Sec. 131-112.

SUPPLEMENTAL PUBLIC DEFENDER FEE—Established to account for the collection of fees assessed, at the discretion of the judge, on a defendant to cover costs incurred by the County as a result of court appointed legal services rendered to the defendant. (IC 33-40-3-1, 3 & 4)

DEFERRAL PROGRAM FEES—Established to account for the collection of traffic violation process fees for people who are released on their own recognizance.

COUNTY DRUG FREE COMMUNITY—Established to promote comprehensive local alcohol and drug abuse prevention initiatives by supplementing local funding for treatment, education, and criminal justice efforts. (IC 5-2-11-2)

CONDITIONAL RELEASE—Established to account for the pretrial diversion program fees collected by the Clerk.

STATE AND FEDERAL GRANTS—Established to account for state and federal grant programs received from the U.S. Marshal, U.S. Department of Justice, U.S. Department of Health and Human Services, State of Indiana Department of Corrections, Indiana Criminal Justice Institute, Indiana Division of Family and Children, City of Indianapolis, and various other state and federal agencies.

FEDERAL STIMULUS—Established to account for federal grant programs received under the American Recovery and Reinvestment Act, which was signed into law by President Obama on February 17, 2009.

ENHANCED ACCESS—Established for the replacement, improvement, and expansion of capital expenditures and the reimbursement of operating expenses incurred in providing enhanced access to public information. (IC 5-14-3-8.3) Revised Code of the Consolidated City and County Indianapolis/Marion, Indiana – Title I Chapter 135 Article V Sec. 135-511.

PROSECUTOR'S TITLE IV D INCENTIVE—Created by IC 12-17-2-26, the receipts received in this fund are an incentive from the state/federal government for enhancing child support enforcement. These funds per the statute are eligible to be spent without appropriation.

SHERIFF'S CIVIL DIVISION FEES—Created by the City-County Council, Ordinance No. 86 (2004), the fund shall consist of fees collected in the processing of real estate foreclosures and orders of eviction. Receipts received in this fund are for the purpose of carrying out the functions of the Marion County Sheriff's Department. Amounts shall be paid from this fund only pursuant to appropriations authorized by the City-County Council. Revised Code of the Consolidated City and County Indianapolis/Marion, Indiana – Title I Chapter 135 Article II Sec. 135-281 (c).

ENDORSEMENT FEE—Established to account for the receipt of fees charged on documents for endorsing a document affecting an interest in real property. This fund is to be used for the improvement and maintenance of the real property records systems and equipment. (IC 36-2-11-14) Revised Code of the Consolidated City and County Indianapolis/Marion, Indiana – Title I Chapter 135 Article II Sec. 135-222.

COUNTY SALES DISCLOSURE—Established to account for the receipt of fees charged on the filing of a sales disclosure form. This fund is to be used for the administration of the sales disclosure function, training of assessing officials, or the purchasing of computer software or hardware for a property record system.

(Continued)



PROSECUTOR'S TITLE IV D ARRA—Established to account for child support incentive receipts related to the American Recovery and Reinvestment Act.

CLERK'S TITLE IV D ARRA—Established to account for child support incentive receipts related to the American Recovery and Reinvestment Act.

GENERAL TITLE IV D INCENTIVE – Created by IC 31-25-4-23.5 (a). Receipts received will come from incentive payments outlined in 23(a)(1) of the above chapter referenced above. Monies may be used solely for child support enforcement purposes.

COMMISSIONER & GUARDIAN AD LITEM – Created by IC 34-28-5-4 (h) and IC 34-28-5-5 (e). This fund was created to collect an additional infraction judgment fee of \$35 on traffic violations. Funds may be used solely for the purposes of funding compensation of commissioners and the cost of the County's Guardian Ad Litem program.

OTHER—Used to account for activities of 19 other less significant revenue sources and related expenditures.

### **DEBT SERVICE FUNDS**

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest.

COUNTY SINKING—Established to account for the resources devoted to the payment of interest and principal on long-term general obligation debt issued by the County.

### **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the construction of capital facilities and other capital assets.

PUBLIC SAFETY CAPITAL PROJECTS—Established to account for the development of the County integrated justice system and the upgrade of equipment for the County Forensic Services lab and County Sheriff's Department.

CUMULATIVE CAPITAL DEVELOPMENT—Used to account for financial resources to be used for the renovation and/or construction of major capital facilities as approved by the City-County Council, other than those financed by proprietary funds.

PUBLIC SAFETY INTEREST ESCROW—Established to account for the development of the County integrated justice system and the upgrade of equipment for the County Forensic Services lab and County Sheriff's Department.

CAPITAL IMPROVEMENT LEASE—Established for the purpose of funding capital lease obligations of County offices. The fund shall consist of all taxes and miscellaneous receipts allocated to the capital lease fund. Amounts may be paid from this fund from appropriations authorized by the City-County Council.

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Identification Security Protection	Adult Probation	Section 102 HAVA Reimbursement	Surveyor's Corner Perpetuation	County Records Perpetuation	Property Reassessment	Prosecutor's Diversion	Prosecutor's Law Enforcement
<b>Receipts:</b>								
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,677,998	\$ —	\$ —
Intergovernmental	—	—	—	—	—	—	—	—
Charges for services	68,107	1,618,467	—	212,664	679,322	—	226,779	382,292
Miscellaneous	—	3,731	—	—	104,811	4,051	—	174,290
Total receipts	68,107	1,622,198	—	212,664	784,133	1,682,049	226,779	556,582
<b>Disbursements:</b>								
<b>Current:</b>								
General government	—	1,880,373	—	312,689	758,081	1,743,737	—	479,171
Public safety	—	—	—	—	—	—	—	4,964
Capital outlay	—	53,881	—	18,472	4,475	—	—	273
Total disbursements	—	1,934,254	—	331,161	762,556	1,743,737	—	484,408
Excess (deficiency) of receipts over (under) disbursements	68,107	(312,056)	—	(118,497)	21,577	(61,688)	226,779	72,174
<b>Other financing sources:</b>								
Transfers in	—	—	—	—	—	—	—	—
Total other financing sources	—	—	—	—	—	—	—	—
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	68,107	(312,056)	—	(118,497)	21,577	(61,688)	226,779	72,174
Cash, cash equivalents and investments - beginning of year	1,687,928	521,367	36,104	373,651	1,117,572	967,588	(264,206)	(380,976)
Cash, cash equivalents and investments - end of year	\$ 1,756,035	\$ 209,311	\$ 36,104	\$ 255,154	\$ 1,139,149	\$ 905,900	\$ (37,427)	\$ (308,802)

**Cash, cash equivalents and investments - December 31, 2015:**

Restricted	\$ 1,756,035	\$ 209,311	\$ 36,104	\$ 255,154	\$ 1,139,149	\$ 905,900	\$ —	\$ —
Unassigned	—	—	—	—	—	—	(37,427)	(308,802)
<b>Total cash, cash equivalents and investments - December 31, 2015</b>	<b>\$ 1,756,035</b>	<b>\$ 209,311</b>	<b>\$ 36,104</b>	<b>\$ 255,154</b>	<b>\$ 1,139,149</b>	<b>\$ 905,900</b>	<b>\$ (37,427)</b>	<b>\$ (308,802)</b>

	Supplemental Public Defender Fee	Deferral Program Fees	County Drug Free Community	Conditional Release	State and Federal Grants	Federal Stimulus	Enhanced Access	Prosecutor's Title IV D Incentive
<b>Receipts:</b>								
Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Intergovernmental	—	—	19,351	—	8,227,324	—	—	632,591
Charges for services	210,340	2,529,819	300,663	3,749	—	—	196,649	—
Miscellaneous	—	—	—	—	—	—	—	—
Total receipts	210,340	2,529,819	320,014	3,749	8,227,324	—	196,649	632,591
<b>Disbursements:</b>								
<b>Current:</b>								
General government	324,278	2,185,622	258,845	—	3,088,441	—	212,737	369,243
Public safety	—	—	—	—	4,872,008	—	—	—
Capital outlay	—	—	—	—	634,402	—	—	27,085
Total disbursements	324,278	2,185,622	258,845	—	8,594,851	—	212,737	396,328
Excess (deficiency) of receipts over (under) disbursements	(113,938)	344,197	61,169	3,749	(367,527)	—	(16,088)	236,263
<b>Other financing sources (uses):</b>								
Transfers in (out)	—	—	—	—	265,946	(54,163)	—	—
Total other financing sources (uses)	—	—	—	—	265,946	(54,163)	—	—
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(113,938)	344,197	61,169	3,749	(101,581)	(54,163)	(16,088)	236,263
Cash, cash equivalents and investments - beginning of year	(7,308)	46,131	192,536	23,341	2,106,541	(128,927)	1,363,811	2,264,715
Cash, cash equivalents and investments - end of year	\$ (121,246)	\$ 390,328	\$ 253,705	\$ 27,090	\$ 2,004,960	\$ (183,090)	\$ 1,347,723	\$ 2,500,978

**Cash, cash equivalents and investments - December 31, 2015:**

Restricted	\$ —	\$ 390,328	\$ 253,705	\$ 27,090	\$ 2,004,960	\$ —	\$ 1,347,723	\$ 2,500,978
Unassigned	(121,246)	—	—	—	—	(183,090)	—	—
<b>Total cash, cash equivalents and investments - December 31, 2015</b>	<b>\$ (121,246)</b>	<b>\$ 390,328</b>	<b>\$ 253,705</b>	<b>\$ 27,090</b>	<b>\$ 2,004,960</b>	<b>\$ (183,090)</b>	<b>\$ 1,347,723</b>	<b>\$ 2,500,978</b>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

Clerk's Title IV D Incentive	Sheriff Commissary	County Extradition	County Misdemeanant	Alcohol and Drug Services	Community Corrections Home Detention	County Auditor's Ineligible Deductions	Law Enforcement Equitable Sharing	County Sex-Violent Offender Administration
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,943,575	\$ —	\$ —
420,465	—	—	582,583	—	112,025	—	—	—
—	4,115,988	5,793	—	376,527	695,739	—	—	6,485
—	—	—	—	—	27,383	—	52,867	—
<u>420,465</u>	<u>4,115,988</u>	<u>5,793</u>	<u>582,583</u>	<u>376,527</u>	<u>835,147</u>	<u>2,943,575</u>	<u>52,867</u>	<u>6,485</u>
457,440	—	—	—	738,299	—	3,479,485	—	—
—	4,327,620	—	554,785	—	1,163,150	—	117	—
21,932	—	—	—	—	—	16,287	3,776	—
<u>479,372</u>	<u>4,327,620</u>	<u>—</u>	<u>554,785</u>	<u>738,299</u>	<u>1,163,150</u>	<u>3,495,772</u>	<u>3,893</u>	<u>—</u>
(58,907)	(211,632)	5,793	27,798	(361,772)	(328,003)	(552,197)	48,974	6,485
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
(58,907)	(211,632)	5,793	27,798	(361,772)	(328,003)	(552,197)	48,974	6,485
<u>1,568,603</u>	<u>874,215</u>	<u>3,655</u>	<u>112,389</u>	<u>1,023,206</u>	<u>317,051</u>	<u>3,467,052</u>	<u>(110,803)</u>	<u>52,532</u>
<u>\$ 1,509,696</u>	<u>\$ 662,583</u>	<u>\$ 9,448</u>	<u>\$ 140,187</u>	<u>\$ 661,434</u>	<u>\$ (10,952)</u>	<u>\$ 2,914,855</u>	<u>\$ (61,829)</u>	<u>\$ 59,017</u>
\$ 1,509,696	\$ 662,583	\$ 9,448	\$ 140,187	\$ 661,434	\$ —	\$ 2,914,855	\$ —	\$ 59,017
—	—	—	—	—	(10,952)	—	(61,829)	—
<u>\$ 1,509,696</u>	<u>\$ 662,583</u>	<u>\$ 9,448</u>	<u>\$ 140,187</u>	<u>\$ 661,434</u>	<u>\$ (10,952)</u>	<u>\$ 2,914,855</u>	<u>\$ (61,829)</u>	<u>\$ 59,017</u>
Sheriff's Civil Division Fees	Endorsement Fee	County Sales Disclosure	Prosecutor's Title IV D ARRA	Clerk's Title IV D ARRA	General Title IV D Incentive	Commissioner & Guardian Ad Litem	Other	Total Special Revenue
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,621,573
—	—	—	—	—	332,518	—	125,659	10,452,516
703,100	187,545	124,523	—	—	—	1,350,840	1,597,964	15,593,355
—	—	—	—	—	87,947	—	157,545	612,625
<u>703,100</u>	<u>187,545</u>	<u>124,523</u>	<u>—</u>	<u>—</u>	<u>420,465</u>	<u>1,350,840</u>	<u>1,881,168</u>	<u>31,280,069</u>
—	143,900	100,876	—	—	366,183	840,591	5,350,869	23,090,860
600,000	—	—	—	—	—	—	14,292,097	25,814,741
—	—	—	—	—	—	—	39,171	819,754
<u>600,000</u>	<u>143,900</u>	<u>100,876</u>	<u>—</u>	<u>—</u>	<u>366,183</u>	<u>840,591</u>	<u>19,682,137</u>	<u>49,725,355</u>
103,100	43,645	23,647	—	—	54,282	510,249	(17,800,969)	(18,445,286)
—	—	—	—	—	—	(785,000)	17,285,000	16,711,783
—	—	—	—	—	—	(785,000)	17,285,000	16,711,783
103,100	43,645	23,647	—	—	54,282	(274,751)	(515,969)	(1,733,503)
<u>(381,500)</u>	<u>(39,367)</u>	<u>113,159</u>	<u>174,735</u>	<u>57,443</u>	<u>812,922</u>	<u>1,070,241</u>	<u>4,260,203</u>	<u>23,295,604</u>
<u>\$ (278,400)</u>	<u>\$ 4,278</u>	<u>\$ 136,806</u>	<u>\$ 174,735</u>	<u>\$ 57,443</u>	<u>\$ 867,204</u>	<u>\$ 795,490</u>	<u>\$ 3,744,234</u>	<u>\$ 21,562,101</u>
\$ —	\$ 4,278	\$ 136,806	\$ 174,735	\$ 57,443	\$ 867,204	\$ 795,490	\$ 3,744,234	\$ 22,563,847
<u>(278,400)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,001,746)</u>
<u>\$ (278,400)</u>	<u>\$ 4,278</u>	<u>\$ 136,806</u>	<u>\$ 174,735</u>	<u>\$ 57,443</u>	<u>\$ 867,204</u>	<u>\$ 795,490</u>	<u>\$ 3,744,234</u>	<u>\$ 21,562,101</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS – BUDGET AND ACTUAL –**  
**SPECIAL REVENUE FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget— Positive (Negative)</u>
<b>Identification Security Protection</b>			
Receipts:			
Charges for services	\$ 57,684	\$ 62,008	\$ 4,324
Disbursements:			
General government	<u>217,336</u>	<u>147,349</u>	<u>69,987</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (159,652)</u>	<u>\$ (85,341)</u>	<u>\$ 74,311</u>
<b>Adult Probation</b>			
Receipts:			
Charges for services	\$ 1,931,167	\$ 1,497,601	\$ (433,566)
Miscellaneous	<u>—</u>	<u>3,731</u>	<u>3,731</u>
Total receipts	1,931,167	1,501,332	(429,835)
Disbursements:			
General government	<u>1,937,373</u>	<u>1,936,373</u>	<u>1,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (6,206)</u>	<u>\$ (435,041)</u>	<u>\$ (428,835)</u>
<b>Surveyor's Corner Perpetuation</b>			
Receipts:			
Charges for services	\$ 165,000	\$ 197,740	\$ 32,740
Miscellaneous	<u>—</u>	<u>4</u>	<u>4</u>
Total receipts	165,000	197,744	32,744
Disbursements:			
General government	<u>383,969</u>	<u>329,693</u>	<u>54,276</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (218,969)</u>	<u>\$ (131,949)</u>	<u>\$ 87,020</u>
<b>County Records Perpetuation</b>			
Receipts:			
Charges for services	\$ 563,251	\$ 621,426	\$ 58,175
Interest	<u>—</u>	<u>104,811</u>	<u>104,811</u>
Total receipts	563,251	726,237	162,986
Disbursements:			
General government	<u>774,715</u>	<u>760,651</u>	<u>14,064</u>
Excess (deficiency) of receipts over (under) disbursements	(211,464)	(34,414)	177,050
Other financing sources:			
Sale of capital assets	<u>12,562</u>	<u>—</u>	<u>(12,562)</u>
Excess (deficiency) of receipts over (under) disbursements and other financing sources	<u>\$ (198,902)</u>	<u>\$ (34,414)</u>	<u>\$ 164,488</u>
<b>MC AUD INELIGIBLE DEDUCTIONS</b>			
Receipts:			
Taxes	\$ 550,000	\$ 2,943,575	\$ 2,393,575
Disbursements:			
General government	<u>5,605,177</u>	<u>5,352,209</u>	<u>252,968</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (5,055,177)</u>	<u>\$ (2,408,634)</u>	<u>\$ 2,646,543</u>
<b>Property Reassessment</b>			
Receipts:			
Taxes	\$ 1,660,652	\$ 1,677,998	\$ 17,346
Interest	<u>—</u>	<u>4,051</u>	<u>4,051</u>
Total receipts	1,660,652	1,682,049	21,397
Disbursements:			
General government	<u>1,960,479</u>	<u>1,743,737</u>	<u>216,742</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (299,827)</u>	<u>\$ (61,688)</u>	<u>\$ 238,139</u>

(Continued)

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS – BUDGET AND ACTUAL –**  
**SPECIAL REVENUE FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Final</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget— Positive (Negative)</b>
<b>Prosecutor's Diversion</b>			
Receipts:			
Charges for services	\$ 290,000	\$ 207,907	\$ (82,093)
Disbursements:			
General government	—	—	—
Excess (deficiency) of receipts over (under) disbursements	\$ 290,000	\$ 207,907	\$ (82,093)
 <b>County Sex-Violent Offender Administration</b>			
Receipts:			
Charges for services	\$ 6,390	\$ 6,485	\$ 95
Disbursements:			
Public safety	6,390	6,217	173
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ 268	\$ 268
 <b>Prosecutor's Law Enforcement</b>			
Receipts:			
Interest	—	174,290	174,290
Disbursements:			
General government	500,100	489,744	10,356
Public safety	180,200	159,348	20,852
Total disbursements	680,300	649,092	31,208
Excess (deficiency) of receipts over (under) disbursements	(680,300)	(474,802)	205,498
Other financing sources:			
Transfers in	500,000	—	(500,000)
Excess (deficiency) of receipts over (under) disbursements and other financing sources	\$ (180,300)	\$ (474,802)	\$ (294,502)
 <b>County Extradition</b>			
Receipts:			
Charges for services	\$ 3,758	\$ 5,793	\$ 2,035
Disbursements:			
Public safety	3,758	3,758	—
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ 2,035	\$ 2,035
 <b>County Misdemeanant</b>			
Receipts:			
Intergovernmental	\$ 600,600	\$ 582,583	\$ (18,017)
Miscellaneous	—	93	93
Total receipts	600,600	582,676	(17,924)
Disbursements:			
General government	—	—	—
Public safety	600,600	544,650	55,950
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ 38,026	\$ 38,026
 <b>Alcohol and Drug Services</b>			
Receipts:			
Charges for services	\$ 639,662	\$ 349,481	\$ (290,181)
Disbursements:			
General government	828,522	795,184	33,338
Excess (deficiency) of receipts over (under) disbursements	\$ (188,860)	\$ (445,703)	\$ (256,843)

(Continued)

MARION COUNTY, INDIANA  
 (COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)  
 SCHEDULES OF RECEIPTS AND DISBURSEMENTS – BUDGET AND ACTUAL  
 SPECIAL REVENUE FUNDS – NONMAJOR  
 (UNAUDITED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final	Actual Amounts	Variance with Final Budget— Positive (Negative)
<b>Community Corrections Home Detention</b>			
Receipts:			
Intergovernmental	—	112,025	112,025
Charges for services	\$ 920,000	\$ 690,519	\$ (229,481)
Interest	88,000	27,383	(60,617)
Total receipts	1,008,000	829,927	(178,073)
Disbursements:			
Public safety	1,573,811	1,168,003	405,808
Excess (deficiency) of receipts over (under) disbursements	\$ (565,811)	\$ (338,076)	\$ 227,735
 <b>Supplemental Public Defender Fee</b>			
Receipts:			
Charges for services	\$ 345,000	\$ 191,934	\$ (153,066)
Disbursements:			
General government	345,000	331,297	13,703
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ (139,363)	\$ (139,363)
 <b>Deferral Program Fees</b>			
Receipts:			
Charges for services	\$ 2,600,000	\$ 2,394,117	\$ (205,883)
Disbursements:			
General government	2,395,425	2,189,065	206,360
Excess (deficiency) of receipts over (under) disbursements	\$ 204,575	\$ 205,052	\$ 477
 <b>County Drug Free Community</b>			
Receipts:			
Intergovernmental	\$ —	\$ 19,351	\$ 19,351
Charges for services	410,000	280,781	(129,219)
Total receipts	410,000	300,132	(109,868)
Disbursements:			
General government	60,271	37,579	22,692
Excess (deficiency) of receipts over (under) disbursements	349,729	262,553	(87,176)
Other financing uses:			
Transfers out	(325,000)	(221,266)	103,734
Excess (deficiency) of receipts over (under) disbursements and other financing sources	\$ 24,729	\$ 41,287	\$ 16,558
 <b>Conditional Release</b>			
Receipts:			
Charges for services	\$ —	\$ 3,343	\$ 3,343
Disbursements:			
General government	—	—	—
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ 3,343	\$ 3,343
 <b>Section 102 HAVA Reimbursement</b>			
Receipts:			
Intergovernmental	\$ —	\$ —	\$ —
Disbursements:			
General government	32,000	—	32,000
Excess (deficiency) of receipts over (under) disbursements	\$ (32,000)	\$ —	\$ 32,000

(Continued)

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF RECEIPTS AND DISBURSEMENTS – BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Final</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget— Positive (Negative)</b>
<b>State and Federal Grants</b>			
Receipts:			
Intergovernmental	\$ 12,564,863	\$ 6,634,804	\$ (5,930,059)
Disbursements:			
General government	5,462,330	3,270,588	2,191,742
Public safety	7,350,034	5,290,428	2,059,606
Total disbursements	12,812,364	8,561,016	4,251,348
Excess (deficiency) of receipts over (under) disbursements	\$ (247,501)	\$ (1,926,212)	\$ (1,678,711)
Other financing sources (uses):			
Transfers in (out)	—	92,525	(92,525)
Excess (deficiency) of receipts over (under) disbursements and other financing sources	\$ (247,501)	\$ (1,833,687)	\$ (1,771,236)
<b>Prosecutor's Law Enforcement Equitable Sharing</b>			
Receipts:			
Interest	—	1,572	1,572
Disbursements:			
General government	100,000	—	100,000
Public safety	5,000	50	4,950
Total disbursements	105,000	50	104,950
Excess (deficiency) of receipts over (under) disbursements	(105,000)	1,522	106,522
Other financing sources:			
Transfers in	200,000	—	(200,000)
Excess (deficiency) of receipts over (under) disbursements and other financing sources	\$ 95,000	\$ 1,522	\$ (93,478)
<b>Enhanced Access</b>			
Receipts:			
Charges for services	\$ 242,220	\$ 182,219	\$ (60,001)
Disbursements:			
General government	577,076	468,209	108,867
Excess (deficiency) of receipts over (under) disbursements	\$ (334,856)	\$ (285,990)	\$ 48,866
<b>Sheriff's Civil Division Fees</b>			
Receipts:			
Charges for services	\$ 948,000	\$ 652,300	\$ (295,700)
Disbursements:			
Public safety	600,000	600,000	—
Excess (deficiency) of receipts over (under) disbursements	\$ 348,000	\$ 52,300	\$ (295,700)
<b>Endorsement Fee</b>			
Receipts:			
Charges for services	\$ 183,985	\$ 135,745	\$ (48,240)
Disbursements:			
General government	165,629	143,900	21,729
Excess (deficiency) of receipts over (under) disbursements	\$ 18,356	\$ (8,155)	\$ (26,511)
<b>County Sales Disclosure</b>			
Receipts:			
Charges for services	\$ 108,891	\$ 77,685	\$ (31,206)
Disbursements:			
General government	109,688	100,876	8,812
Excess (deficiency) of receipts over (under) disbursements	\$ (797)	\$ (23,191)	\$ (22,394)

(Continued)

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF RECEIPTS AND DISBURSEMENTS – BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Final</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget— Positive (Negative)</b>
<b>Commissioner &amp; Guardian Ad Litem</b>			
Receipts:			
Intergovernmental	\$ 600,000	\$ —	\$ (600,000)
Charges for services	1,200,000	1,785,683	585,683
Total receipts	1,800,000	1,785,683	(14,317)
Disbursements:			
General government	5,925,000	5,565,591	359,409
Excess (deficiency) of receipts over (under) disbursements	(4,125,000)	(3,779,908)	345,092
Other financing sources:			
Transfers in	2,900,000	3,300,000	400,000
Excess (deficiency) of receipts over (under) disbursements and other financing sources	\$ (1,225,000)	\$ (479,908)	\$ 745,092
 <b>Other – MC Sheriff Medical Care for Inmates</b>			
Receipts:			
Charges for services	\$ 2,866	\$ 8,710	\$ 5,844
Disbursements:			
Public safety	13,213,009	13,213,009	—
Excess (deficiency) of receipts over (under) disbursements	(13,210,143)	(13,204,299)	5,844
Other financing sources:			
Transfers in	12,200,000	13,200,000	1,000,000
Excess (deficiency) of receipts over (under) disbursements and other financing sources	\$ (1,010,143)	\$ (4,299)	\$ 1,005,844
 <b>Other – County Grants</b>			
Receipts:			
Intergovernmental	\$ 478,653	\$ 100,317	\$ (378,336)
Disbursements:			
General government	396,910	85,465	311,445
Excess (deficiency) of receipts over (under) disbursements	\$ 81,743	\$ 14,852	\$ (66,891)
 <b>Other – County Elected Officials Training</b>			
Receipts:			
Charges for services	\$ 57,684	\$ 62,008	\$ 4,324
Disbursements:			
General government	6,500	2,927	3,573
Excess (deficiency) of receipts over (under) disbursements	\$ 51,184	\$ 59,081	\$ 7,897
 <b>Other – Clerk's Perpetuation Fund</b>			
Receipts:			
Intergovernmental	\$ 12,000	\$ 4,372	\$ (7,628)
Charges for services	385,000	539,163	154,163
Total receipts	397,000	543,535	146,535
Disbursements:			
General government	473,896	425,355	48,541
Excess (deficiency) of receipts over (under) disbursements	\$ (76,896)	\$ 118,180	\$ 195,076

(Continued)



**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF RECEIPTS AND DISBURSEMENTS – BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget—</u> <u>Positive</u> <u>(Negative)</u>
<b>Other – Marion Superior Court Equipment</b>			
Receipts:			
Charges for services	\$ 12,000	\$ 6,810	\$ (5,190)
Interest	1,000	18,602	17,602
Miscellaneous	—	(1,800)	(1,800)
Total receipts	<u>13,000</u>	<u>23,612</u>	<u>10,612</u>
Disbursements:			
General government	<u>40,000</u>	<u>40,000</u>	<u>—</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (27,000)</u>	<u>\$ (16,388)</u>	<u>\$ 10,612</u>
 <b>Other – Drug Treatment Diversion</b>			
Receipts:			
Charges for services	\$ 36,000	\$ 14,678	\$ (21,322)
Disbursements:			
General government	<u>66,861</u>	<u>14,945</u>	<u>51,916</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (30,861)</u>	<u>\$ (267)</u>	<u>\$ 30,594</u>
 <b>Other – Juvenile Probation</b>			
Receipts:			
Charges for services	\$ 78,882	\$ 19,350	\$ (59,532)
Disbursements:			
General government	<u>148,414</u>	<u>31,794</u>	<u>116,620</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (69,532)</u>	<u>\$ (12,444)</u>	<u>\$ 57,088</u>
 <b>Other – Sheriff's Continuing Education</b>			
Receipts:			
Charges for services	\$ 13,885	\$ 8,474	\$ (5,411)
Disbursements:			
General government	<u>—</u>	<u>—</u>	<u>—</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ 13,885</u>	<u>\$ 8,474</u>	<u>\$ (5,411)</u>
 <b>Other – Jury Pay</b>			
Receipts:			
Charges for services	\$ 138,000	\$ 133,703	\$ (4,297)
Disbursements:			
General government	<u>161,097</u>	<u>161,091</u>	<u>6</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (23,097)</u>	<u>\$ (27,388)</u>	<u>\$ (4,303)</u>
 <b>Other – Alternate Dispute Resolution</b>			
Receipts:			
Charges for services	\$ 87,299	\$ 76,813	\$ (10,486)
Interest	—	1,987	1,987
Total receipts	<u>87,299</u>	<u>78,800</u>	<u>(8,499)</u>
Disbursements:			
General government	<u>135,184</u>	<u>115,291</u>	<u>19,893</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (47,885)</u>	<u>\$ (36,491)</u>	<u>\$ 11,394</u>
 <b>Other – Local Emergency Planning</b>			
Receipts:			
Interest	\$ 37,500	\$ 69,493	\$ 31,993
Disbursements:			
General government	<u>110,000</u>	<u>99,070</u>	<u>10,930</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (72,500)</u>	<u>\$ (29,577)</u>	<u>\$ 42,923</u>

(Continued)

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF RECEIPTS AND DISBURSEMENTS – BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Final</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget— Positive (Negative)</b>
<b>Other – Community Court Program</b>			
Receipts:			
Charges for services	\$ 10,000	\$ 3,698	\$ (6,302)
Disbursements:			
General government	10,000	4,380	5,620
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ (682)	\$ (682)
 <b>Other – Child Advocacy</b>			
Receipts:			
Charges for services	\$ —	\$ 1,050	\$ 1,050
Disbursements:			
General government	—	—	—
Excess (deficiency) of receipts over (under) disbursements	\$ —	\$ 1,050	\$ 1,050

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**INDIVIDUAL STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

		<u><b>Debt Service Funds</b></u>
		<u><b>County Sinking</b></u>
Receipts:		
Taxes	\$	—
Total receipts		<u>—</u>
Disbursements:		
Current:		
General government		—
Total disbursements		<u>—</u>
Excess (deficiency) of receipts over (under) disbursements		—
Cash, cash equivalents and investments - beginning of year		<u>10,781</u>
Cash, cash equivalents and investments - end of year	\$	<u><u>10,781</u></u>
 <u>Cash, cash equivalents and investments - December 31, 2015:</u>		
Restricted	\$	<u>10,781</u>
Total cash, cash equivalents and investments	\$	<u><u>10,781</u></u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**COMBINING STATEMENT CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Capital Projects Funds</b>				
	<b>Public Safety Capital Projects</b>	<b>Cumulative Capital Development</b>	<b>Public Safety Interest Escrow</b>	<b>Capital Improvement Lease</b>	<b>Total Capital Projects</b>
Receipts:					
Taxes	\$ —	\$ 4,470,472	\$ —	\$ 2,004,402	\$ 6,474,874
Miscellaneous	—	10,798	—	4,853	15,651
Total receipts	<u>—</u>	<u>4,481,270</u>	<u>—</u>	<u>2,009,255</u>	<u>6,490,525</u>
Disbursements:					
Current:					
General government	—	3,085,737	—	—	3,085,737
Public safety	—	—	—	1,886,000	1,886,000
Capital outlay	—	33,683	—	—	33,683
Total disbursements	<u>—</u>	<u>3,119,420</u>	<u>—</u>	<u>1,886,000</u>	<u>5,005,420</u>
Excess of receipts over disbursements	<u>—</u>	<u>1,361,850</u>	<u>—</u>	<u>123,255</u>	<u>1,485,105</u>
Cash, cash equivalents and investments - beginning of year	(12,244)	1,919,192	1,684	204,434	2,113,066
Cash, cash equivalents and investments - end of year	<u>\$ (12,244)</u>	<u>\$ 3,281,042</u>	<u>\$ 1,684</u>	<u>\$ 327,689</u>	<u>\$ 3,598,171</u>
<u>Cash, cash equivalents and investments - December 31, 2015:</u>					
Restricted	\$ —	\$ 3,281,042	\$ 1,684	\$ 327,689	\$ 3,610,415
Unassigned	<u>(12,244)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(12,244)</u>
Total cash, cash equivalents and investments	<u>\$ (12,244)</u>	<u>\$ 3,281,042</u>	<u>\$ 1,684</u>	<u>\$ 327,689</u>	<u>\$ 3,598,171</u>

**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**SCHEDULES OF CASH RECEIPTS AND CASH DISBURSEMENTS – BUDGET AND ACTUAL –**  
**CAPITAL PROJECTS FUNDS – NONMAJOR**  
**(UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget –</u> <u>Positive</u> <u>(Negative)</u>
<b><u>Cumulative Capital Development - Capital Projects Fund</u></b>			
Receipts:			
Taxes	\$ 4,405,239	\$ 4,470,472	\$ 65,233
Interest	—	10,798	10,798
Total receipts	<u>4,405,239</u>	<u>4,481,270</u>	<u>76,031</u>
Disbursements:			
General government	<u>253,392</u>	<u>253,392</u>	<u>—</u>
Excess of receipts over disbursements	<u>4,151,847</u>	<u>4,227,878</u>	<u>76,031</u>
Other financing uses:			
Transfers out	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>—</u>
Excess of receipts over disbursements and other financing uses	<u>\$ 1,651,847</u>	<u>\$ 1,727,878</u>	<u>\$ 76,031</u>
<b><u>Capital Improvement Lease - Capital Projects Fund</u></b>			
Receipts:			
Taxes	\$ 2,008,454	\$ 2,004,402	\$ (4,052)
Interest	—	4,852	4,852
Total receipts	<u>2,008,454</u>	<u>2,009,254</u>	<u>800</u>
Disbursements:			
Public safety	<u>1,886,000</u>	<u>1,886,000</u>	<u>—</u>
Excess of receipts over disbursements	<u>\$ 122,454</u>	<u>\$ 123,254</u>	<u>\$ 800</u>



## FIDUCIARY FUND TYPES

### PENSION TRUST FUNDS

Pension Trust Funds are those funds held in trust for disbursement to covered employees.

**MARION COUNTY SHERIFF'S DEPARTMENT PERSONNEL RETIREMENT PLAN (RETIREMENT)**—To account for assets held in the Marion County Law Enforcement Personnel Retirement Plan for eligible employees of the Marion County Sheriff's Department.

**MARION COUNTY SHERIFF'S DEPARTMENT PERSONNEL BENEFITS PLAN (DISABILITY)**—To account for assets held in the Marion County Law Enforcement Personnel Dependents and Disability Benefits Plan for eligible employees of the Marion County Sheriff's Department.

### AGENCY FUNDS

Agency Funds are used to account for transactions related to assets of others held on their behalf by the County.

**EXCISE TAX REFUNDS**—Established to refund money to taxpayers where an error or overpayment has occurred in the payment of excise tax.

**PROPERTY TAX REFUNDS**—Established to refund money to taxpayers where an error has occurred in the assessment of property tax.

**STATE TAXES**—Established to account for inheritance taxes, forfeiture of bonds, and fines paid in all courts, which are collected by the County and remitted to the State of Indiana.

**TAX SALE REDEMPTION**—Established as an escrow account for funds received from property sold in a tax sale.

**TAX SALE SURPLUS**—Established to account for funds received over and above delinquent taxes received from property sold in a tax sale.

**STATE PUBLIC SAFETY FEES**—Established to account for various fees collected by the Courts and then remitted to the state. These include domestic violence fees, judicial fees, infraction judgments, state prosecutor fees, state docket fees, judicial salary fees, and victims of violent crimes fees.

**SALE OF COUNTY-OWNED PROPERTY**—Established to record funds received from the sale of County properties that were claimed for delinquent taxes.

**TREASURER'S SURPLUS**—Established to account for overpayment of taxes or misapplication of tax payments received.

**COURT COSTS TO MUNICIPALITIES**—Established to account for the portion of court costs collected and subsequently disbursed to various municipalities within Marion County.

**HOMESTEAD CREDIT REBATE**—Established to account for monies related to the property tax relief approved by the Indiana General Assembly in 2007. The rebates were distributed to homeowners who had a valid homestead deduction and were not delinquent on their property taxes.

**LOCAL OPTION INCOME TAX**—Established to account for monies received from local option income taxes.

**TREASURER'S TAX COLLECTION**—Established to account for advancement and final distribution of taxes collected by the County Treasurer for all taxing units within the County (including entities outside of Marion County's reporting entity).

(Continued)

**DELINQUENT BUSINESS PERSONAL PROPERTY**—Established to account for monies collected on delinquent business personal property tax returns. The monies collected shall be to pay the contract for the audit of the business personal property returns, with any remaining balance distributed to the appropriate taxing units.

**LAW ENFORCEMENT CONTINUING EDUCATION**—Established to account for fees collected by the County and subsequently disbursed to various law enforcement agencies for continuing education programs.

**PAYROLL**—Established to account for the receipt of the gross payroll transfers from all County funds having personal services expenditures and the subsequent disbursements of net payroll checks and withholdings.

**CLERK OF CIRCUIT COURT**—Represent various custodial and fiduciary bank accounts maintained by the designated department in the course of normal operations.

**SHERIFF**—Represent various custodial and fiduciary bank accounts maintained by the designated department in the course of normal operations.

**OTHER**—Represents 25 other less significant fiduciary funds that are maintained by Marion County on behalf of others.



**MARION COUNTY, INDIANA**  
**(COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)**  
**COMBINING STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES**  
**IN CASH, CASH EQUIVALENTS AND INVESTMENTS –**  
**PENSION TRUST FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Retirement</b>	<b>Disability</b>	<b>Total</b>
<b>Additions</b>			
Contributions:			
Employer	\$ 7,730,980	\$ 1,840,453	\$ 9,571,433
Employee	930,535	—	930,535
Total contributions	8,661,515	1,840,453	10,501,968
Investment income (loss):			
Interest and dividends	4,399,835	502,696	4,902,531
Realized gain (loss) on sales, net	313,999	(7,447)	306,552
Net investment income	4,713,834	495,249	5,209,083
Miscellaneous	249,331	—	249,331
Total additions	13,624,680	2,335,702	15,960,382
<b>Deductions</b>			
Investment management fees	388,135	7,539	395,674
Benefits paid	12,363,667	1,708,756	14,072,423
Total deductions	12,751,802	1,716,295	14,468,097
Excess of total additions over total deductions	872,878	619,407	1,492,285
Cash, cash equivalents and investments – beginning of year	156,962,154	17,785,332	174,747,486
Cash, cash equivalents and investments – end of year	\$ 157,835,032	\$ 18,404,739	\$ 176,239,771
 <u>Cash, cash equivalents and investments - December 31, 2015:</u>			
Cash and cash equivalents	\$ 1,368,303	\$ 611,991	\$ 1,980,294
Investments (cost basis):			
Mutual funds	156,466,729	17,792,748	174,259,477
Total cash, cash equivalents and investments	\$ 157,835,032	\$ 18,404,739	\$ 176,239,771

MARION COUNTY, INDIANA  
 (COMPONENT UNIT OF THE CONSOLIDATED CITY OF INDIANAPOLIS – MARION COUNTY)  
 COMBINING STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES  
 IN CASH, CASH EQUIVALENTS AND INVESTMENTS – AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Excise Tax Refunds	Property Tax Refunds	State Taxes	Tax Sale Redemption	Tax Sale Surplus	State Public Safety Fees	Sale of County- Owned Property	Treasurer's Surplus	Court Costs to Municipalities	Homestead Credit Rebate
<b>Additions:</b>										
Agency fund additions	\$ 15	\$ 43,288,615	\$ 148,396	\$ 2,943,447	\$ 9,264,521	\$ 719,629	\$ 5,054,014	\$ 1,384,561	\$ 233,432	\$ —
<b>Deductions:</b>										
Agency fund deductions	15	44,831,260	157,582	3,108,721	12,806,110	570,878	10,184,799	1,468,531	1,838,713	2,405
Excess (deficiency) of total additions over (under) total deductions	—	(1,542,645)	(9,186)	(165,274)	(3,541,589)	148,751	(5,130,785)	(83,970)	(1,605,281)	(2,405)
Cash, cash equivalents and investments - beginning of year	(9,814)	(608,690)	(3,222)	209,300	20,036,313	93,903	6,782,324	830,960	2,269,649	4,671,824
Cash, cash equivalents and investments - end of year	<u>\$ (9,814)</u>	<u>\$ (2,151,335)</u>	<u>\$ (12,408)</u>	<u>\$ 44,026</u>	<u>\$ 16,494,724</u>	<u>\$ 242,654</u>	<u>\$ 1,651,539</u>	<u>\$ 746,990</u>	<u>\$ 664,368</u>	<u>\$ 4,669,419</u>
	<b>Local Option Income Tax</b>	<b>Treasurer's Tax Collection</b>	<b>Delinquent Business Personal Property</b>	<b>Law Enforcement Continuing Education</b>	<b>Payroll</b>	<b>Clerk of Circuit Court</b>	<b>Sheriff</b>	<b>Other</b>	<b>Total</b>	
<b>Additions:</b>										
Agency fund additions	\$ 162,175,983	\$ 3,956,479,903	\$ 2,564,920	\$ 220,003	\$ 169,816,638	\$ 61,518,573	\$ 37,578,153	\$ 10,646,882	\$ 4,464,037,685	
<b>Deductions:</b>										
Agency fund deductions	162,175,983	3,949,840,041	4,022,289	145,207	167,156,295	58,699,028	37,716,137	10,472,981	4,465,196,975	
Excess (deficiency) of total additions over (under) total deductions	—	6,639,862	(1,457,369)	74,796	2,660,343	2,819,545	(137,984)	173,901	(1,159,290)	
Cash, cash equivalents and investments - beginning of year	—	27,531,546	7,504,046	1,162,594	424,085	13,975,813	2,087,391	2,382,900	89,340,922	
Cash, cash equivalents and investments - end of year	<u>\$ —</u>	<u>\$ 34,171,408</u>	<u>\$ 6,046,677</u>	<u>\$ 1,237,390</u>	<u>\$ 3,084,428</u>	<u>\$ 16,795,358</u>	<u>\$ 1,949,407</u>	<u>\$ 2,556,801</u>	<u>\$ 88,181,632</u>	