

# **Indiana Public Retirement System**

**Teachers' Retirement Fund Pre-1996 Account  
Report on Allocation of Pension Expense**

**For the Year Ended June 30, 2014**



**Indiana Public Retirement System**

**Teachers' Retirement Fund Pre-1996 Account  
Report on Allocation of Pension Expense**

**Year Ended June 30, 2014**

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**Indiana Public Retirement System**

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Report on Allocation of Pension Expense**

**Year Ended June 30, 2014**

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**Summary**

The purpose of this schedule is to provide employers information, with regard to Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, for their financial statements.

Indiana Public Retirement System

Teachers' Retirement Fund Pre-1996 Account

Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2014

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
1005	0.0011391	\$ 792,084	\$ 12,363,050
1006	0.0016129	1,121,546	17,505,367
1007	0.0026052	1,811,551	28,275,145
2013	0.0327497	22,772,825	355,443,929
2016	0.0097219	6,760,218	105,515,175
2017	0.0032722	2,275,356	35,514,329
2018	0.0051396	3,573,871	55,781,873
3011	0.0008368	581,877	9,082,083
3013	0.0124453	8,653,961	135,073,186
4005	0.0022580	1,570,122	24,506,862
5003	0.0025421	1,767,674	27,590,299
6003	0.0029682	2,063,967	32,214,911
6013	0.0025529	1,775,184	27,707,515
6015	0.0014688	1,021,344	15,941,399
7001	0.0021724	1,510,600	23,577,816
8006	0.0009493	660,105	10,303,084
8009	0.0014213	988,315	15,425,865
9001	0.0053841	3,743,887	58,435,517
9002	0.0008667	602,668	9,406,598
9003	0.0018155	1,262,426	19,704,255
10000	0.0031411	2,184,195	34,091,455
10013	0.0013412	932,617	14,556,512
10016	0.0111303	7,739,563	120,801,032
10017	0.0000369	25,659	400,489
11015	0.0045973	3,196,778	49,896,102
12001	0.0010726	745,843	11,641,302
12002	0.0009545	663,721	10,359,522
12003	0.0008387	583,198	9,102,704
12004	0.0025429	1,768,230	27,598,982
13009	0.0015381	1,069,533	16,693,536
14009	0.0024512	1,704,466	26,603,729
14010	0.0008044	559,347	8,730,434
14011	0.0009924	690,075	10,770,864
14025	0.0000744	51,735	807,489
15018	0.0015162	1,054,305	16,455,848
15020	0.0027110	1,885,120	29,423,430
16001	0.0022844	1,588,480	24,793,391
16002	0.0023469	1,631,940	25,471,725
17001	0.0020803	1,446,557	22,578,222
17004	0.0014941	1,038,937	16,215,989
17006	0.0034574	2,404,137	37,524,369
18005	0.0005612	390,236	6,090,900
18008	0.0005338	371,183	5,793,518
18012	0.0099687	6,931,833	108,193,782
18014	0.0005533	384,743	6,005,158

Indiana Public Retirement System

Teachers' Retirement Fund Pre-1996 Account

Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2014

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
18015	0.0010163	\$ 706,694	\$ 11,030,259
18016	0.0016276	1,131,768	17,664,911
18017	0.0026385	1,834,707	28,636,562
19016	0.0014497	1,008,063	15,734,100
19017	0.0017052	1,185,728	18,507,131
19019	0.0011983	833,250	13,005,568
19020	0.0033321	2,317,008	36,164,445
20015	0.0030972	2,153,668	33,614,993
20018	0.0038379	2,668,721	41,654,069
20019	0.0052784	3,670,387	57,288,318
20020	0.0027789	1,932,335	30,160,372
20021	0.0015667	1,089,420	17,003,942
20022	0.0017053	1,185,797	18,508,216
20023	0.0119326	8,297,450	129,508,674
21010	0.0051001	3,546,405	55,353,166
21011	0.0000045	3,129	48,840
22001	0.0112879	7,849,152	122,511,520
23001	0.0007743	538,417	8,403,748
23002	0.0007684	534,314	8,339,713
23003	0.0010773	749,111	11,692,313
24015	0.0025609	1,780,747	27,794,342
25006	0.0006640	461,719	7,206,624
25007	0.0018080	1,257,211	19,622,855
26013	0.0021555	1,498,848	23,394,394
26014	0.0019573	1,361,028	21,243,260
26015	0.0012656	880,047	13,735,999
26016	0.0002053	142,757	2,228,193
27011	0.0061915	4,305,320	67,198,511
27014	0.0015848	1,102,006	17,200,388
27015	0.0020516	1,426,600	22,266,731
27016	0.0013574	943,881	14,732,336
28000	0.0000082	5,702	88,997
28002	0.0008916	619,983	9,676,846
28004	0.0013501	938,805	14,653,107
28005	0.0009806	681,870	10,642,794
28006	0.0012203	848,548	13,244,342
28007	0.0007117	494,888	7,724,329
28008	0.0001933	134,413	2,097,952
29008	0.0057204	3,977,736	62,085,499
29009	0.0101670	7,069,723	110,346,001
29012	0.0018131	1,260,757	19,678,207
29013	0.0061580	4,282,026	66,834,924
29014	0.0026995	1,877,124	29,298,616
29015	0.0009516	661,704	10,328,047
30012	0.0007934	551,698	8,611,047

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2014

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
30013	0.0035368	\$ 2,459,349	\$ 38,386,125
30014	0.0020460	1,422,706	22,205,952
30015	0.0020875	1,451,564	22,656,366
30016	0.0009332	648,910	10,128,345
31001	0.0003369	234,267	3,656,493
31006	0.0025357	1,763,224	27,520,837
31008	0.0020642	1,435,362	22,403,483
32004	0.0034590	2,405,250	37,541,735
32005	0.0017237	1,198,592	18,707,918
32006	0.0035363	2,459,001	38,380,699
32007	0.0038012	2,643,202	41,255,751
32008	0.0012539	871,912	13,609,015
32010	0.0010278	714,691	11,155,072
33001	0.0007896	549,056	8,569,804
33005	0.0012012	835,266	13,037,043
33007	0.0011166	776,439	12,118,850
33008	0.0009722	676,029	10,551,626
33010	0.0052518	3,651,891	56,999,619
34001	0.0015988	1,111,741	17,352,335
34002	0.0010314	717,194	11,194,144
34003	0.0020208	1,405,183	21,932,448
34005	0.0082527	5,738,596	89,569,435
34007	0.0015484	1,076,695	16,805,326
35015	0.0063932	4,445,574	69,387,632
36001	0.0003180	221,124	3,451,365
36008	0.0005415	376,537	5,877,089
36013	0.0037350	2,597,169	40,537,259
36014	0.0018575	1,291,631	20,160,096
37006	0.0013181	916,554	14,305,800
37010	0.0028352	1,971,484	30,771,416
38011	0.0035925	2,498,080	38,990,657
39003	0.0015052	1,046,656	16,336,461
39004	0.0036323	2,525,755	39,422,620
39005	0.0006609	459,563	7,172,978
40001	0.0046474	3,231,615	50,439,855
41003	0.0054614	3,797,638	59,274,481
41005	0.0034944	2,429,865	37,925,943
41006	0.0004149	288,505	4,503,055
41007	0.0014463	1,005,699	15,697,199
41009	0.0010560	734,300	11,461,137
41010	0.0024461	1,700,920	26,548,377
41011	0.0034007	2,364,710	36,908,984
41012	0.0008056	560,182	8,743,458
42001	0.0018030	1,253,734	19,568,589
42002	0.0012310	855,988	13,360,473

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
42003	0.0031857	\$ 2,215,208	\$ 34,575,514
43005	0.0062433	4,341,340	67,760,715
43006	0.0033187	2,307,691	36,019,010
43007	0.0018554	1,290,171	20,137,304
43011	0.0017236	1,198,522	18,706,833
44001	0.0019389	1,348,233	21,043,559
44002	0.0014136	982,961	15,342,294
44003	0.0020170	1,402,541	21,891,205
45005	0.0013249	921,282	14,379,602
45013	0.0073400	5,103,941	79,663,583
45014	0.0012641	879,004	13,719,719
45016	0.0023395	1,626,794	25,391,410
45017	0.0151501	10,534,771	164,429,325
45018	0.0026542	1,845,624	28,806,959
45019	0.0028579	1,987,269	31,017,787
45020	0.0037978	2,640,837	41,218,849
45022	0.0009073	630,900	9,847,244
45025	0.0051306	3,567,613	55,684,193
45026	0.0026165	1,819,409	28,397,788
45027	0.0251841	17,512,011	273,331,830
45028	0.0024843	1,727,482	26,962,975
45029	0.0067076	4,664,195	72,799,925
45030	0.0049737	3,458,511	53,981,303
45031	0.0013214	918,848	14,341,616
45032	0.0017691	1,230,161	19,200,660
46001	0.0000899	62,513	975,716
46003	0.0001109	77,115	1,203,636
46004	0.0000005	348	5,427
46008	0.0005886	409,289	6,388,281
46009	0.0001889	131,353	2,050,198
46014	0.0006254	434,878	6,787,685
46018	0.0000430	29,900	466,694
46020	0.0019658	1,366,938	21,335,514
46021	0.0064974	4,518,031	70,518,551
46022	0.0078217	5,438,896	84,891,641
47011	0.0018541	1,289,267	20,123,195
47013	0.0062342	4,335,012	67,661,949
48014	0.0016712	1,162,085	18,138,117
48016	0.0129272	8,989,055	140,303,415
48017	0.0021454	1,491,825	23,284,775
48020	0.0021606	1,502,394	23,449,746
48021	0.0025398	1,766,075	27,565,336
49002	0.0048521	3,373,955	52,661,535
49004	0.0134902	9,380,543	146,413,851
49005	0.0126521	8,797,762	137,317,659

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
49006	0.0128287	\$ 8,920,562	\$ 139,234,360
49007	0.0060357	4,196,983	65,507,560
49008	0.0112564	7,827,248	122,169,639
49009	0.0105189	7,314,420	114,165,294
49010	0.0021989	1,529,027	23,865,429
49011	0.0464897	32,327,080	504,568,947
49012	0.0017997	1,251,439	19,532,772
49015	0.0053034	3,687,771	57,559,652
49016	0.0001729	120,228	1,876,544
49017	0.0000846	58,827	918,193
49018	0.0002767	192,406	3,003,122
50003	0.0012739	885,819	13,826,081
50004	0.0011770	818,438	12,774,392
50007	0.0008606	598,427	9,340,392
50009	0.0008111	564,006	8,803,152
50010	0.0031429	2,185,446	34,110,991
50011	0.0003844	267,296	4,172,027
51004	0.0006117	425,352	6,638,994
51006	0.0010543	733,118	11,442,686
51008	0.0004088	284,263	4,436,849
52001	0.0009780	680,062	10,614,575
52003	0.0023587	1,640,145	25,599,795
52004	0.0022565	1,569,079	24,490,582
52005	0.0012995	903,620	14,103,927
53012	0.0026785	1,862,521	29,070,696
53013	0.0098890	6,876,413	107,328,770
54014	0.0028155	1,957,786	30,557,605
54015	0.0019493	1,355,465	21,156,434
54016	0.0017572	1,221,886	19,071,505
55003	0.0002497	173,631	2,710,081
55004	0.0055571	3,864,184	60,313,147
55005	0.0033104	2,301,919	35,928,927
55006	0.0000117	8,136	126,984
55008	0.0011648	809,955	12,641,981
56009	0.0009094	632,360	9,870,036
56010	0.0013520	940,126	14,673,728
57006	0.0034411	2,392,803	37,347,460
57007	0.0023546	1,637,294	25,555,296
57009	0.0011659	810,720	12,653,920
58002	0.0008530	593,142	9,257,907
59008	0.0009073	630,900	9,847,244
59010	0.0007321	509,073	7,945,737
59011	0.0015370	1,068,768	16,681,598
59012	0.0000972	67,589	1,054,946
60008	0.0026024	1,809,604	28,244,756



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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2014

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
61000	0.0009775	\$ 679,714	\$ 10,609,149
61007	0.0013807	960,083	14,985,219
62002	0.0001936	134,622	2,101,208
62003	0.0017603	1,224,042	19,105,151
62004	0.0012654	879,908	13,733,828
63013	0.0022621	1,572,973	24,551,361
64001	0.0009503	660,800	10,313,938
64005	0.0001291	89,771	1,401,167
64007	0.0001923	133,718	2,087,099
64008	0.0009947	691,674	10,795,826
64009	0.0013461	936,024	14,609,693
64010	0.0001273	88,519	1,381,631
64011	0.0069787	4,852,707	75,742,268
64013	0.0062842	4,369,780	68,204,617
64014	0.0000181	12,586	196,446
64015	0.0025258	1,756,340	27,413,389
64016	0.0046471	3,231,407	50,436,599
64017	0.0015528	1,079,755	16,853,081
65001	0.0016074	1,117,721	17,445,673
65002	0.0002092	145,469	2,270,521
65003	0.0036106	2,510,666	39,187,102
66001	0.0010536	732,631	11,435,089
66002	0.0012821	891,521	13,915,079
67010	0.0011071	769,833	12,015,743
67013	0.0016125	1,121,268	17,501,026
67014	0.0011888	826,644	12,902,461
67015	0.0014388	1,000,484	15,615,799
67016	0.0000374	26,006	405,915
67017	0.0001134	78,854	1,230,770
68003	0.0004836	336,276	5,248,680
68006	0.0010243	712,257	11,117,086
68007	0.0009971	693,343	10,821,874
68008	0.0016863	1,172,585	18,302,003
68011	0.0006044	420,275	6,559,764
69006	0.0017687	1,229,883	19,196,319
69007	0.0010094	701,896	10,955,371
69008	0.0037659	2,618,655	40,872,628
69011	0.0014605	1,015,573	15,851,316
69012	0.0008541	593,907	9,269,846
69014	0.0002385	165,843	2,588,524
69015	0.0000188	13,073	204,043
69016	0.0000993	69,049	1,077,738
70015	0.0027578	1,917,663	29,931,366
71003	0.0055724	3,874,823	60,479,203
71004	0.0076133	5,293,983	82,629,803

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
71006	0.0011773	\$ 818,647	\$ 12,777,648
71007	0.0018152	1,262,217	19,700,999
71014	0.0229241	15,940,498	248,803,261
72007	0.0015368	1,068,629	16,679,427
72008	0.0024346	1,692,923	26,423,564
73009	0.0012875	895,276	13,973,687
73010	0.0005497	382,239	5,966,086
73013	0.0032123	2,233,704	34,864,213
73014	0.0013651	949,236	14,815,907
73015	0.0001482	103,052	1,608,466
73016	0.0002524	175,509	2,739,385
74010	0.0016101	1,119,599	17,474,977
74011	0.0017406	1,210,343	18,891,340
75010	0.0005762	400,666	6,253,700
75011	0.0016083	1,118,347	17,455,441
75012	0.0015908	1,106,178	17,265,508
76002	0.0005340	371,322	5,795,688
76004	0.0030789	2,140,943	33,416,377
76005	0.0010482	728,876	11,376,481
77011	0.0019641	1,365,756	21,317,063
77012	0.0016341	1,136,287	17,735,458
78001	0.0014264	991,861	15,481,217
79001	0.0079283	5,513,021	86,048,608
79002	0.0098499	6,849,225	106,904,404
79003	0.0028421	1,976,282	30,846,304
80003	0.0009293	646,198	10,086,017
80004	0.0020582	1,431,190	22,338,363
81001	0.0011295	785,409	12,258,858
82001	0.0284964	19,815,251	309,281,379
83001	0.0008310	577,844	9,019,133
83002	0.0019723	1,371,458	21,406,061
84001	0.0181718	12,635,939	197,224,890
84002	0.0006821	474,305	7,403,069
85001	0.0014425	1,003,057	15,655,956
85002	0.0031203	2,169,731	33,865,705
85003	0.0015954	1,109,377	17,315,433
85005	0.0002081	144,704	2,258,582
86005	0.0013710	953,338	14,879,942
87001	0.0100444	6,984,472	109,015,380
88004	0.0013549	942,143	14,705,203
88006	0.0010825	752,727	11,748,750
88008	0.0019806	1,377,230	21,496,143
88010	0.0004362	303,316	4,734,231
89001	0.0015607	1,085,248	16,938,822
89002	0.0012340	858,074	13,393,033

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2014

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
89003	0.0009628	\$ 669,492	\$ 10,449,605
89004	0.0070106	4,874,889	76,088,490
89005	0.0010505	730,475	11,401,443
90001	0.0015335	1,066,334	16,643,611
90002	0.0023212	1,614,069	25,192,794
90003	0.0008881	617,549	9,638,859
90004	0.0002346	163,131	2,546,196
91005	0.0009270	644,599	10,061,055
91006	0.0021347	1,484,385	23,168,644
91009	0.0009215	640,774	10,001,361
91010	0.0005263	365,968	5,712,118
92011	0.0000203	14,116	220,323
92014	0.0009139	635,489	9,918,876
92015	0.0000218	15,159	236,603
92016	0.0022425	1,559,344	24,338,635
96001	0.0000523	36,367	567,630
97001	0.0000330	22,947	358,161
97003	0.0000116	8,066	125,899
97006	0.0000893	62,096	969,204
97008	0.0000354	24,616	384,209
97010	0.0000174	12,099	188,848
97011	0.0000238	16,550	258,310
97016	0.0000023	1,599	24,963
97018	0.0000182	12,656	197,531
97019	0.0000865	60,149	938,815
97020	0.0000003	209	3,256
97021	0.0000815	56,672	884,548
97022	0.0000119	8,275	129,155
97023	0.0000002	139	2,171
97026	0.0000469	32,612	509,022
97030	0.0000215	14,950	233,347
97034	0.0000347	24,129	376,611
97036	0.0000441	30,665	478,633
97044	0.0000031	2,156	33,645
97045	0.0000147	10,222	159,544
97047	0.0000453	31,500	491,657
97048	0.0000062	4,311	67,291
97049	0.0000460	31,987	499,254
97052	0.0000680	47,284	738,028
97054	0.0000166	11,543	180,166
97056	0.0000182	12,656	197,531
97057	0.0000239	16,619	259,395
97060	0.0000166	11,543	180,166
97061	0.0000311	21,626	337,539
97062	0.0000051	3,546	55,352

**Indiana Public Retirement System**

**Teachers' Retirement Fund Pre-1996 Account**

**Schedule of Allocation of Pension Expense by Employer**

**As of and for the Year Ended June 30, 2014**

<b>Submission Unit #</b>	<b>Weighted Proportionate Share Factor</b>	<b>Employer's Share of Pension Expense</b>	<b>Net Pension Liability Associated with Employer</b>
97063	0.0000079	\$ 5,493	\$ 85,741
98001	0.0001118	77,741	1,213,404
98002	0.0004188	291,217	4,545,383
98004	0.0000183	12,725	198,616
98008	0.0000564	39,218	612,129
98009	0.0000205	14,255	222,494
98012	0.0000060	4,172	65,120
99000	0.0066237	4,605,855	71,889,329
99019	0.0104250	7,249,126	113,146,165
99021	0.0012033	836,726	13,059,835
99022	0.0054010	3,755,638	58,618,939
99023	0.0002529	175,856	2,744,812
<b>Total TRF Pre-1996</b>	<b>1.0000000</b>	<b>\$ 695,359,805</b>	<b>\$ 10,853,349,156</b>

## **Indiana Public Retirement System**

### **Teachers' Retirement Fund 1996 Account**

#### **Notes to the Schedule of Allocation of Pension Expense by Employer Year Ended June 30, 2014**

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#### **Basis of the Allocation**

The basis to determine the employer's proportionate share is a weighted calculation using a combination of wages reported by employers relative to the collective wages of the plan, and benefits paid to retirees of employers relative to total benefits paid by the plan. The weighted calculation is 45.6 percent for wages and 54.4 percent for benefits paid, which are determined by the non-retirees and retirees respective net pension liabilities. This method is used as it provides a fairer distribution so that employers with no active employees still show a proportionate share.

This pension plan is a special funding situation in that the State of Indiana, a non-employer contributing entity, is legally responsible for the net pension liability and contributions to the pension plan. These contributions are paid directly to the pension plan and are used to provide pension benefits for members of the pension plan.

#### **Employer's Share of Pension Expense**

The employer's pension expense is their proportionate share of the total pension expense for the plan.

#### **Net Pension Liability disclosure in the Required Supplementary Information (RSI) Schedules**

The employer will need to present the portion of the non-employer contributing entities' net pension liability that is associated with the employer.

#### **Access to INPRS Comprehensive Annual Financial Report (CAFR) and Actuarial Valuations**

Link to the INPRS June 30, 2014 CAFR

[www.in.gov/inprs/files/2014INPRSCAFRBook\\_Web.pdf](http://www.in.gov/inprs/files/2014INPRSCAFRBook_Web.pdf)

Link to the June 30, 2014 Actuarial Valuations

[www.in.gov/inprs/files/FY2014TRFActuarialValuationReport.pdf](http://www.in.gov/inprs/files/FY2014TRFActuarialValuationReport.pdf)