

Indiana Public Retirement System

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

For the Year Ended June 30, 2018



Indiana Public Retirement System

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

Year Ended June 30, 2018

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Indiana Public Retirement System

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

Year Ended June 30, 2018

Summary

The purpose of this schedule is to provide employers with information about 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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 1005 | 0.0011454 | \$ 1,051,363 | \$ (6,646) | \$ 12,452,608 |
| 1006 | 0.0016274 | 1,493,790 | (9,442) | 17,692,836 |
| 1007 | 0.0024181 | 2,219,574 | (14,030) | 26,289,202 |
| 2013 | 0.0313781 | 28,801,958 | (182,056) | 341,137,761 |
| 2016 | 0.0098725 | 9,061,968 | (57,280) | 107,332,265 |
| 2017 | 0.0034651 | 3,180,615 | (20,105) | 37,672,021 |
| 2018 | 0.0050528 | 4,637,965 | (29,316) | 54,933,246 |
| 3011 | 0.0007450 | 683,836 | (4,322) | 8,099,523 |
| 3013 | 0.0126815 | 11,640,349 | (73,578) | 137,871,271 |
| 4005 | 0.0022844 | 2,096,851 | (13,254) | 24,835,637 |
| 5003 | 0.0025875 | 2,375,066 | (15,013) | 28,130,892 |
| 6003 | 0.0029738 | 2,729,651 | (17,254) | 32,330,685 |
| 6013 | 0.0025619 | 2,351,568 | (14,864) | 27,852,573 |
| 6015 | 0.0013958 | 1,281,205 | (8,098) | 15,174,918 |
| 7001 | 0.0021582 | 1,981,012 | (12,522) | 23,463,610 |
| 8006 | 0.0009335 | 856,860 | (5,416) | 10,148,865 |
| 8009 | 0.0015679 | 1,439,175 | (9,097) | 17,045,962 |
| 9001 | 0.0051306 | 4,709,378 | (29,768) | 55,779,075 |
| 9002 | 0.0008781 | 806,008 | (5,095) | 9,546,565 |
| 9003 | 0.0018393 | 1,688,293 | (10,672) | 19,996,580 |
| 10000 | 0.0031532 | 2,894,322 | (18,295) | 34,281,094 |
| 10013 | 0.0013551 | 1,243,846 | (7,862) | 14,732,434 |
| 10016 | 0.0111463 | 10,231,189 | (64,671) | 121,180,818 |
| 10017 | 0.0000331 | 30,382 | (192) | 359,858 |
| 11015 | 0.0047327 | 4,344,145 | (27,459) | 51,453,169 |
| 12001 | 0.0009709 | 891,189 | (5,633) | 10,555,472 |
| 12002 | 0.0009502 | 872,189 | (5,513) | 10,330,425 |
| 12003 | 0.0007988 | 733,219 | (4,635) | 8,684,428 |
| 12004 | 0.0026161 | 2,401,318 | (15,179) | 28,441,827 |
| 13009 | 0.0013631 | 1,251,189 | (7,909) | 14,819,409 |
| 14009 | 0.0024391 | 2,238,850 | (14,152) | 26,517,511 |
| 14010 | 0.0007988 | 733,219 | (4,635) | 8,684,428 |
| 14011 | 0.0010001 | 917,992 | (5,803) | 10,872,930 |
| 14025 | 0.0000904 | 82,978 | (525) | 982,815 |
| 15018 | 0.0015693 | 1,440,460 | (9,105) | 17,061,182 |
| 15020 | 0.0027148 | 2,491,915 | (15,751) | 29,514,878 |
| 16001 | 0.0022348 | 2,051,323 | (12,966) | 24,296,394 |
| 16002 | 0.0023904 | 2,194,148 | (13,869) | 25,988,052 |
| 17001 | 0.0022200 | 2,037,738 | (12,880) | 24,135,490 |
| 17004 | 0.0015801 | 1,450,374 | (9,168) | 17,178,598 |
| 17006 | 0.0033926 | 3,114,068 | (19,684) | 36,883,813 |
| 18005 | 0.0005819 | 534,126 | (3,376) | 6,326,325 |
| 18008 | 0.0005967 | 547,711 | (3,462) | 6,487,228 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 18012 | 0.0098908 | \$ 9,078,765 | \$ (57,386) | \$ 107,531,220 |
| 18014 | 0.0005947 | 545,875 | (3,450) | 6,465,485 |
| 18015 | 0.0010765 | 988,119 | (6,246) | 11,703,538 |
| 18016 | 0.0016700 | 1,532,893 | (9,689) | 18,155,977 |
| 18017 | 0.0025424 | 2,333,669 | (14,751) | 27,640,572 |
| 19016 | 0.0013606 | 1,248,895 | (7,894) | 14,792,229 |
| 19017 | 0.0017722 | 1,626,702 | (10,282) | 19,267,079 |
| 19019 | 0.0012125 | 1,112,954 | (7,035) | 13,182,109 |
| 19020 | 0.0036714 | 3,369,978 | (21,301) | 39,914,883 |
| 20015 | 0.0030888 | 2,835,210 | (17,921) | 33,580,947 |
| 20018 | 0.0039245 | 3,602,299 | (22,770) | 42,666,546 |
| 20019 | 0.0053517 | 4,912,325 | (31,051) | 58,182,839 |
| 20020 | 0.0027962 | 2,566,632 | (16,224) | 30,399,846 |
| 20021 | 0.0015486 | 1,421,460 | (8,985) | 16,836,135 |
| 20022 | 0.0016772 | 1,539,502 | (9,731) | 18,234,254 |
| 20023 | 0.0116854 | 10,726,029 | (67,799) | 127,041,828 |
| 21010 | 0.0050941 | 4,675,874 | (29,556) | 55,382,253 |
| 21011 | 0.0000034 | 3,121 | (20) | 36,964 |
| 22001 | 0.0118809 | 10,905,478 | (68,933) | 129,167,273 |
| 23001 | 0.0007733 | 709,812 | (4,487) | 8,407,196 |
| 23002 | 0.0008292 | 761,123 | (4,811) | 9,014,932 |
| 23003 | 0.0010703 | 982,428 | (6,210) | 11,636,133 |
| 24015 | 0.0026552 | 2,437,208 | (15,405) | 28,866,916 |
| 25006 | 0.0006968 | 639,593 | (4,043) | 7,575,500 |
| 25007 | 0.0018156 | 1,666,539 | (10,534) | 19,738,917 |
| 26013 | 0.0020956 | 1,923,551 | (12,159) | 22,783,033 |
| 26014 | 0.0019073 | 1,750,711 | (11,066) | 20,735,865 |
| 26015 | 0.0013218 | 1,213,280 | (7,669) | 14,370,401 |
| 26016 | 0.0003226 | 296,115 | (1,872) | 3,507,256 |
| 27011 | 0.0063554 | 5,833,622 | (36,874) | 69,094,908 |
| 27014 | 0.0015512 | 1,423,846 | (9,000) | 16,864,402 |
| 27015 | 0.0019871 | 1,823,959 | (11,529) | 21,603,438 |
| 27016 | 0.0014532 | 1,333,892 | (8,431) | 15,798,962 |
| 28000 | 0.0000024 | 2,203 | (14) | 26,092 |
| 28002 | 0.0009275 | 851,352 | (5,381) | 10,083,634 |
| 28004 | 0.0013154 | 1,207,406 | (7,632) | 14,300,822 |
| 28005 | 0.0009648 | 885,590 | (5,598) | 10,489,154 |
| 28006 | 0.0012073 | 1,108,181 | (7,005) | 13,125,575 |
| 28007 | 0.0006966 | 639,409 | (4,042) | 7,573,325 |
| 28008 | 0.0001568 | 143,927 | (910) | 1,704,705 |
| 29008 | 0.0053603 | 4,920,219 | (31,100) | 58,276,337 |
| 29009 | 0.0104956 | 9,633,911 | (60,896) | 114,106,510 |
| 29012 | 0.0020270 | 1,860,583 | (11,761) | 22,037,225 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 29013 | 0.0064876 | \$ 5,954,968 | \$ (37,641) | \$ 70,532,165 |
| 29014 | 0.0029407 | 2,699,269 | (17,062) | 31,970,827 |
| 29015 | 0.0010136 | 930,383 | (5,881) | 11,019,700 |
| 30012 | 0.0008515 | 781,592 | (4,940) | 9,257,374 |
| 30013 | 0.0039960 | 3,667,928 | (23,185) | 43,443,883 |
| 30014 | 0.0022781 | 2,091,068 | (13,218) | 24,767,144 |
| 30015 | 0.0022727 | 2,086,111 | (13,186) | 24,708,436 |
| 30016 | 0.0000442 | 40,571 | (256) | 480,535 |
| 31001 | 0.0003752 | 344,396 | (2,177) | 4,079,115 |
| 31006 | 0.0026965 | 2,475,117 | (15,645) | 29,315,923 |
| 31008 | 0.0022488 | 2,064,174 | (13,048) | 24,448,599 |
| 32004 | 0.0037303 | 3,424,042 | (21,643) | 40,555,234 |
| 32005 | 0.0017815 | 1,635,239 | (10,336) | 19,368,187 |
| 32006 | 0.0036428 | 3,343,726 | (21,136) | 39,603,948 |
| 32007 | 0.0039614 | 3,636,169 | (22,984) | 43,067,717 |
| 32008 | 0.0011633 | 1,067,793 | (6,749) | 12,647,214 |
| 32010 | 0.0010443 | 958,563 | (6,059) | 11,353,465 |
| 33001 | 0.0008050 | 738,910 | (4,671) | 8,751,833 |
| 33005 | 0.0012020 | 1,103,316 | (6,974) | 13,067,955 |
| 33007 | 0.0011984 | 1,100,011 | (6,953) | 13,028,816 |
| 33008 | 0.0009504 | 872,372 | (5,514) | 10,332,599 |
| 33010 | 0.0053180 | 4,881,392 | (30,855) | 57,816,458 |
| 34001 | 0.0016831 | 1,544,917 | (9,765) | 18,298,398 |
| 34002 | 0.0010993 | 1,009,047 | (6,378) | 11,951,416 |
| 34003 | 0.0020150 | 1,849,569 | (11,691) | 21,906,763 |
| 34005 | 0.0082640 | 7,585,526 | (47,948) | 89,844,906 |
| 34007 | 0.0015474 | 1,420,358 | (8,978) | 16,823,089 |
| 35015 | 0.0063429 | 5,822,148 | (36,802) | 68,959,010 |
| 36001 | 0.0002868 | 263,254 | (1,664) | 3,118,044 |
| 36008 | 0.0005080 | 466,293 | (2,947) | 5,522,896 |
| 36013 | 0.0038487 | 3,532,722 | (22,330) | 41,842,460 |
| 36014 | 0.0019273 | 1,769,069 | (11,182) | 20,953,302 |
| 37006 | 0.0013776 | 1,264,499 | (7,993) | 14,977,050 |
| 37010 | 0.0028258 | 2,593,802 | (16,395) | 30,721,653 |
| 38011 | 0.0036364 | 3,337,852 | (21,098) | 39,534,368 |
| 39003 | 0.0013978 | 1,283,041 | (8,110) | 15,196,661 |
| 39004 | 0.0036662 | 3,365,205 | (21,271) | 39,858,349 |
| 39005 | 0.0006387 | 586,263 | (3,706) | 6,943,846 |
| 40001 | 0.0044816 | 4,113,661 | (26,002) | 48,723,249 |
| 41003 | 0.0054056 | 4,961,800 | (31,363) | 58,768,832 |
| 41005 | 0.0035444 | 3,253,405 | (20,565) | 38,534,159 |
| 41006 | 0.0004266 | 391,576 | (2,475) | 4,637,928 |
| 41007 | 0.0014357 | 1,317,829 | (8,330) | 15,608,704 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 41009 | 0.0010681 | \$ 980,409 | \$ (6,197) | \$ 11,612,215 |
| 41010 | 0.0025961 | 2,382,960 | (15,063) | 28,224,390 |
| 41011 | 0.0034142 | 3,133,894 | (19,809) | 37,118,645 |
| 41012 | 0.0007695 | 706,324 | (4,465) | 8,365,883 |
| 42001 | 0.0018556 | 1,703,255 | (10,766) | 20,173,791 |
| 42002 | 0.0012262 | 1,125,529 | (7,114) | 13,331,053 |
| 42003 | 0.0032454 | 2,978,953 | (18,830) | 35,283,478 |
| 43005 | 0.0059991 | 5,506,574 | (34,807) | 65,221,270 |
| 43006 | 0.0034691 | 3,184,287 | (20,128) | 37,715,509 |
| 43007 | 0.0018789 | 1,724,642 | (10,901) | 20,427,105 |
| 43011 | 0.0016588 | 1,522,613 | (9,624) | 18,034,212 |
| 44001 | 0.0019317 | 1,773,107 | (11,208) | 21,001,138 |
| 44002 | 0.0015371 | 1,410,904 | (8,918) | 16,711,109 |
| 44003 | 0.0020767 | 1,906,203 | (12,049) | 22,577,555 |
| 45005 | 0.0012144 | 1,114,698 | (7,046) | 13,202,766 |
| 45013 | 0.0070639 | 6,483,954 | (40,985) | 76,797,608 |
| 45014 | 0.0012152 | 1,115,432 | (7,051) | 13,211,463 |
| 45016 | 0.0023139 | 2,123,929 | (13,425) | 25,156,356 |
| 45017 | 0.0151450 | 13,901,596 | (87,871) | 164,654,055 |
| 45018 | 0.0027767 | 2,548,733 | (16,110) | 30,187,845 |
| 45019 | 0.0029315 | 2,690,824 | (17,009) | 31,870,806 |
| 45020 | 0.0038375 | 3,522,441 | (22,265) | 41,720,696 |
| 45022 | 0.0008366 | 767,915 | (4,854) | 9,095,383 |
| 45025 | 0.0050456 | 4,631,356 | (29,275) | 54,854,968 |
| 45026 | 0.0025788 | 2,367,081 | (14,962) | 28,036,307 |
| 45027 | 0.0217545 | 19,968,456 | (126,220) | 236,511,498 |
| 45028 | 0.0023527 | 2,159,543 | (13,650) | 25,578,184 |
| 45029 | 0.0068800 | 6,315,152 | (39,918) | 74,798,276 |
| 45030 | 0.0047902 | 4,396,925 | (27,793) | 52,078,300 |
| 45031 | 0.0013264 | 1,217,503 | (7,696) | 14,420,412 |
| 45032 | 0.0019233 | 1,765,397 | (11,159) | 20,909,815 |
| 46001 | 0.0001488 | 136,584 | (863) | 1,617,730 |
| 46003 | 0.0001375 | 126,211 | (798) | 1,494,878 |
| 46004 | 0.0000006 | 551 | (3) | 6,523 |
| 46008 | 0.0005230 | 480,062 | (3,034) | 5,685,974 |
| 46009 | 0.0001184 | 108,679 | (687) | 1,287,226 |
| 46014 | 0.0006730 | 617,747 | (3,905) | 7,316,750 |
| 46018 | 0.0000490 | 44,977 | (284) | 532,720 |
| 46020 | 0.0020998 | 1,927,406 | (12,183) | 22,828,695 |
| 46021 | 0.0067408 | 6,187,380 | (39,110) | 73,284,916 |
| 46022 | 0.0075264 | 6,908,483 | (43,668) | 81,825,835 |
| 47011 | 0.0017912 | 1,644,142 | (10,393) | 19,473,644 |
| 47013 | 0.0062040 | 5,694,652 | (35,996) | 67,448,911 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 48014 | 0.0016031 | \$ 1,471,485 | \$ (9,301) | \$ 17,428,651 |
| 48016 | 0.0128636 | 11,807,498 | (74,635) | 139,851,033 |
| 48017 | 0.0020739 | 1,903,633 | (12,033) | 22,547,114 |
| 48020 | 0.0022239 | 2,041,318 | (12,903) | 24,177,891 |
| 48021 | 0.0028305 | 2,598,116 | (16,423) | 30,772,750 |
| 49002 | 0.0049050 | 4,502,300 | (28,459) | 53,326,387 |
| 49004 | 0.0140130 | 12,862,533 | (81,303) | 152,347,129 |
| 49005 | 0.0134082 | 12,307,387 | (77,794) | 145,771,839 |
| 49006 | 0.0130337 | 11,963,633 | (75,622) | 141,700,334 |
| 49007 | 0.0063236 | 5,804,432 | (36,690) | 68,749,183 |
| 49008 | 0.0112238 | 10,302,326 | (65,121) | 122,023,386 |
| 49009 | 0.0106838 | 9,806,660 | (61,987) | 116,152,591 |
| 49010 | 0.0022318 | 2,048,569 | (12,949) | 24,263,778 |
| 49011 | 0.0448814 | 41,196,630 | (260,401) | 487,943,527 |
| 49012 | 0.0018765 | 1,722,439 | (10,887) | 20,401,012 |
| 49015 | 0.0052160 | 4,787,766 | (30,263) | 56,707,530 |
| 49016 | 0.0003461 | 317,685 | (2,008) | 3,762,745 |
| 49017 | 0.0000472 | 43,325 | (274) | 513,151 |
| 49018 | 0.0002330 | 213,871 | (1,352) | 2,533,139 |
| 50003 | 0.0012759 | 1,171,149 | (7,403) | 13,871,384 |
| 50004 | 0.0010997 | 1,009,415 | (6,380) | 11,955,765 |
| 50007 | 0.0008622 | 791,413 | (5,002) | 9,373,703 |
| 50009 | 0.0007601 | 697,696 | (4,410) | 8,263,687 |
| 50010 | 0.0031182 | 2,862,196 | (18,092) | 33,900,579 |
| 50011 | 0.0005701 | 523,295 | (3,308) | 6,198,037 |
| 51004 | 0.0005994 | 550,189 | (3,478) | 6,516,582 |
| 51006 | 0.0010479 | 961,867 | (6,080) | 11,392,604 |
| 51008 | 0.0004179 | 383,590 | (2,425) | 4,543,343 |
| 52001 | 0.0009872 | 906,151 | (5,728) | 10,732,683 |
| 52003 | 0.0022685 | 2,082,256 | (13,162) | 24,662,775 |
| 52004 | 0.0022070 | 2,025,805 | (12,805) | 23,994,156 |
| 52005 | 0.0012860 | 1,180,419 | (7,461) | 13,981,189 |
| 53012 | 0.0028203 | 2,588,753 | (16,363) | 30,661,857 |
| 53013 | 0.0101766 | 9,341,101 | (59,045) | 110,638,392 |
| 54014 | 0.0028092 | 2,578,565 | (16,299) | 30,541,180 |
| 54015 | 0.0020159 | 1,850,395 | (11,696) | 21,916,547 |
| 54016 | 0.0017278 | 1,585,948 | (10,025) | 18,784,369 |
| 55003 | 0.0002428 | 222,866 | (1,409) | 2,639,683 |
| 55004 | 0.0050379 | 4,624,288 | (29,230) | 54,771,255 |
| 55005 | 0.0035228 | 3,233,578 | (20,439) | 38,299,327 |
| 55006 | 0.0000142 | 13,034 | (82) | 154,380 |
| 55008 | 0.0011459 | 1,051,822 | (6,649) | 12,458,044 |
| 56009 | 0.0009712 | 891,464 | (5,635) | 10,558,733 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 56010 | 0.0015107 | \$ 1,386,672 | \$ (8,765) | \$ 16,424,092 |
| 57006 | 0.0034768 | 3,191,355 | (20,172) | 37,799,222 |
| 57007 | 0.0024564 | 2,254,730 | (14,252) | 26,705,594 |
| 57009 | 0.0011158 | 1,024,193 | (6,474) | 12,130,802 |
| 58002 | 0.0008049 | 738,818 | (4,670) | 8,750,746 |
| 59008 | 0.0009377 | 860,715 | (5,441) | 10,194,527 |
| 59010 | 0.0007539 | 692,005 | (4,374) | 8,196,282 |
| 59011 | 0.0017064 | 1,566,305 | (9,901) | 18,551,712 |
| 59012 | 0.0000881 | 80,867 | (511) | 957,809 |
| 60008 | 0.0025530 | 2,343,399 | (14,813) | 27,755,814 |
| 61000 | 0.0010153 | 931,944 | (5,891) | 11,038,182 |
| 61007 | 0.0014478 | 1,328,936 | (8,400) | 15,740,254 |
| 62002 | 0.0002229 | 204,600 | (1,293) | 2,423,334 |
| 62003 | 0.0016046 | 1,472,862 | (9,310) | 17,444,958 |
| 62004 | 0.0011645 | 1,068,895 | (6,756) | 12,660,261 |
| 63013 | 0.0021654 | 1,987,621 | (12,564) | 23,541,888 |
| 64001 | 0.0009533 | 875,034 | (5,531) | 10,364,127 |
| 64005 | 0.0001684 | 154,574 | (977) | 1,830,818 |
| 64007 | 0.0002948 | 270,597 | (1,710) | 3,205,019 |
| 64008 | 0.0009652 | 885,957 | (5,600) | 10,493,502 |
| 64009 | 0.0013904 | 1,276,248 | (8,067) | 15,116,210 |
| 64010 | 0.0001446 | 132,728 | (839) | 1,572,068 |
| 64011 | 0.0071267 | 6,541,598 | (41,349) | 77,480,360 |
| 64013 | 0.0064533 | 5,923,484 | (37,442) | 70,159,261 |
| 64014 | 0.0000208 | 19,092 | (121) | 226,134 |
| 64015 | 0.0025544 | 2,344,684 | (14,821) | 27,771,034 |
| 64016 | 0.0047354 | 4,346,624 | (27,475) | 51,482,523 |
| 64017 | 0.0014480 | 1,329,119 | (8,401) | 15,742,428 |
| 65001 | 0.0016818 | 1,543,724 | (9,758) | 18,284,265 |
| 65002 | 0.0002289 | 210,107 | (1,328) | 2,488,565 |
| 65003 | 0.0034721 | 3,187,041 | (20,145) | 37,748,124 |
| 66001 | 0.0010048 | 922,306 | (5,830) | 10,924,027 |
| 66002 | 0.0014502 | 1,331,139 | (8,414) | 15,766,346 |
| 67010 | 0.0011551 | 1,060,266 | (6,702) | 12,558,065 |
| 67013 | 0.0016559 | 1,519,951 | (9,608) | 18,002,684 |
| 67014 | 0.0012884 | 1,182,622 | (7,475) | 14,007,282 |
| 67015 | 0.0014596 | 1,339,767 | (8,469) | 15,868,541 |
| 67016 | 0.0000499 | 45,803 | (290) | 542,505 |
| 67017 | 0.0001179 | 108,220 | (684) | 1,281,790 |
| 68003 | 0.0004256 | 390,658 | (2,469) | 4,627,056 |
| 68006 | 0.0010157 | 932,311 | (5,893) | 11,042,530 |
| 68007 | 0.0010268 | 942,500 | (5,957) | 11,163,208 |
| 68008 | 0.0016343 | 1,500,124 | (9,482) | 17,767,852 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 68011 | 0.0005699 | \$ 523,111 | \$ (3,307) | \$ 6,195,863 |
| 69006 | 0.0017253 | 1,583,653 | (10,010) | 18,757,190 |
| 69007 | 0.0009383 | 861,266 | (5,444) | 10,201,050 |
| 69008 | 0.0037448 | 3,437,352 | (21,727) | 40,712,876 |
| 69011 | 0.0013947 | 1,280,195 | (8,092) | 15,162,959 |
| 69012 | 0.0008856 | 812,892 | (5,138) | 9,628,104 |
| 69014 | 0.0002542 | 233,330 | (1,475) | 2,763,622 |
| 69015 | 0.0000144 | 13,218 | (84) | 156,555 |
| 69016 | 0.0000813 | 74,625 | (472) | 883,881 |
| 70015 | 0.0026731 | 2,453,638 | (15,509) | 29,061,522 |
| 71003 | 0.0050284 | 4,615,568 | (29,175) | 54,667,973 |
| 71004 | 0.0082182 | 7,543,486 | (47,682) | 89,346,976 |
| 71006 | 0.0011895 | 1,091,842 | (6,901) | 12,932,057 |
| 71007 | 0.0018206 | 1,671,129 | (10,563) | 19,793,276 |
| 71014 | 0.0223924 | 20,553,984 | (129,921) | 243,446,646 |
| 72007 | 0.0015077 | 1,383,918 | (8,748) | 16,391,477 |
| 72008 | 0.0024172 | 2,218,748 | (14,025) | 26,279,418 |
| 73009 | 0.0013686 | 1,256,238 | (7,941) | 14,879,204 |
| 73010 | 0.0005094 | 467,578 | (2,956) | 5,538,117 |
| 73013 | 0.0032897 | 3,019,616 | (19,087) | 35,765,100 |
| 73014 | 0.0014326 | 1,314,984 | (8,312) | 15,575,002 |
| 73015 | 0.0001580 | 145,028 | (917) | 1,717,751 |
| 73016 | 0.0003902 | 358,165 | (2,264) | 4,242,193 |
| 74010 | 0.0016781 | 1,540,328 | (9,736) | 18,244,039 |
| 74011 | 0.0017658 | 1,620,828 | (10,245) | 19,197,499 |
| 75010 | 0.0005920 | 543,397 | (3,435) | 6,436,131 |
| 75011 | 0.0016244 | 1,491,037 | (9,425) | 17,660,221 |
| 75012 | 0.0014546 | 1,335,177 | (8,440) | 15,814,182 |
| 76002 | 0.0005096 | 467,762 | (2,957) | 5,540,291 |
| 76004 | 0.0029665 | 2,722,950 | (17,212) | 32,251,321 |
| 76005 | 0.0010972 | 1,007,120 | (6,366) | 11,928,586 |
| 77011 | 0.0020489 | 1,880,685 | (11,888) | 22,275,318 |
| 77012 | 0.0016235 | 1,490,211 | (9,420) | 17,650,436 |
| 78001 | 0.0012786 | 1,173,627 | (7,418) | 13,900,738 |
| 79001 | 0.0081001 | 7,435,082 | (46,997) | 88,063,011 |
| 79002 | 0.0098429 | 9,034,798 | (57,109) | 107,010,458 |
| 79003 | 0.0029794 | 2,734,791 | (17,286) | 32,391,568 |
| 80003 | 0.0009116 | 836,758 | (5,289) | 9,910,772 |
| 80004 | 0.0021389 | 1,963,296 | (12,410) | 23,253,784 |
| 81001 | 0.0011361 | 1,042,826 | (6,592) | 12,351,500 |
| 82001 | 0.0273987 | 25,149,267 | (158,967) | 297,874,351 |
| 83001 | 0.0009133 | 838,318 | (5,299) | 9,929,254 |
| 83002 | 0.0018949 | 1,739,329 | (10,994) | 20,601,054 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 84001 | 0.0186073 | \$ 17,079,641 | \$ (107,960) | \$ 202,295,635 |
| 84002 | 0.0007344 | 674,106 | (4,261) | 7,984,281 |
| 85001 | 0.0015509 | 1,423,571 | (8,998) | 16,861,141 |
| 85002 | 0.0031432 | 2,885,143 | (18,237) | 34,172,375 |
| 85003 | 0.0016059 | 1,474,056 | (9,317) | 17,459,092 |
| 85005 | 0.0002307 | 211,760 | (1,339) | 2,508,134 |
| 86005 | 0.0013905 | 1,276,340 | (8,068) | 15,117,297 |
| 87001 | 0.0102515 | 9,409,852 | (59,479) | 111,452,693 |
| 88004 | 0.0013570 | 1,245,590 | (7,873) | 14,753,090 |
| 88006 | 0.0009980 | 916,064 | (5,790) | 10,850,099 |
| 88008 | 0.0020699 | 1,899,961 | (12,010) | 22,503,627 |
| 88010 | 0.0002262 | 207,629 | (1,312) | 2,459,211 |
| 89001 | 0.0015917 | 1,461,021 | (9,235) | 17,304,712 |
| 89002 | 0.0012468 | 1,144,438 | (7,234) | 13,555,013 |
| 89003 | 0.0009129 | 837,951 | (5,297) | 9,924,905 |
| 89004 | 0.0069011 | 6,334,520 | (40,040) | 75,027,672 |
| 89005 | 0.0011080 | 1,017,033 | (6,429) | 12,046,001 |
| 90001 | 0.0015363 | 1,410,170 | (8,914) | 16,702,412 |
| 90002 | 0.0022755 | 2,088,681 | (13,202) | 24,738,878 |
| 90003 | 0.0009250 | 849,058 | (5,367) | 10,056,454 |
| 90004 | 0.0003722 | 341,642 | (2,160) | 4,046,500 |
| 91005 | 0.0009175 | 842,173 | (5,323) | 9,974,915 |
| 91006 | 0.0023338 | 2,142,195 | (13,541) | 25,372,706 |
| 91009 | 0.0009807 | 900,185 | (5,690) | 10,662,016 |
| 91010 | 0.0005488 | 503,744 | (3,184) | 5,966,467 |
| 92011 | 0.0000258 | 23,682 | (150) | 280,494 |
| 92014 | 0.0010097 | 926,804 | (5,858) | 10,977,299 |
| 92015 | 0.0000308 | 28,271 | (179) | 334,853 |
| 92016 | 0.0021619 | 1,984,408 | (12,543) | 23,503,836 |
| 96001 | 0.0000595 | 54,615 | (345) | 646,875 |
| 97001 | 0.0000023 | 2,111 | (13) | 25,005 |
| 97002 | 0.0000008 | 734 | (5) | 8,697 |
| 97003 | 0.0000038 | 3,488 | (22) | 41,313 |
| 97006 | 0.0000636 | 58,378 | (369) | 691,449 |
| 97007 | 0.0000139 | 12,759 | (81) | 151,119 |
| 97008 | 0.0000459 | 42,132 | (266) | 499,018 |
| 97011 | 0.0000290 | 26,619 | (168) | 315,283 |
| 97016 | 0.0000025 | 2,295 | (15) | 27,180 |
| 97018 | 0.0000092 | 8,445 | (53) | 100,021 |
| 97019 | 0.0002406 | 220,847 | (1,396) | 2,615,765 |
| 97020 | 0.0000008 | 734 | (5) | 8,697 |
| 97021 | 0.0000771 | 70,770 | (447) | 838,219 |
| 97022 | 0.0000149 | 13,677 | (86) | 161,990 |

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, 2018

| Submission Unit # | Weighted Proportionate Share Factor | Employer's Share of Nonemployer Contributing Entity Contributions | Employer's Share of Pension Expense | Net Pension Liability Associated with Employer |
|--------------------------|--|--|--|---|
| 97023 | 0.0000008 | \$ 734 | \$ (5) | \$ 8,697 |
| 97026 | 0.0000267 | 24,508 | (155) | 290,278 |
| 97030 | 0.0000462 | 42,407 | (268) | 502,279 |
| 97034 | 0.0000376 | 34,513 | (218) | 408,781 |
| 97035 | 0.0000003 | 275 | (2) | 3,262 |
| 97036 | 0.0000499 | 45,803 | (290) | 542,505 |
| 97038 | 0.0000002 | 184 | (1) | 2,174 |
| 97044 | 0.0000000 | - | - | - |
| 97045 | 0.0000005 | 459 | (3) | 5,436 |
| 97047 | 0.0000000 | - | - | - |
| 97049 | 0.0000394 | 36,165 | (229) | 428,351 |
| 97054 | 0.0000002 | 184 | (1) | 2,174 |
| 97056 | 0.0000203 | 18,633 | (118) | 220,698 |
| 97057 | 0.0000992 | 91,056 | (576) | 1,078,487 |
| 97060 | 0.0000376 | 34,513 | (218) | 408,781 |
| 97061 | 0.0000078 | 7,160 | (45) | 84,800 |
| 97062 | 0.0000007 | 643 | (4) | 7,610 |
| 97063 | 0.0000157 | 14,411 | (91) | 170,688 |
| 97064 | 0.0000374 | 34,329 | (217) | 406,607 |
| 97069 | 0.0000028 | 2,570 | (16) | 30,441 |
| 97070 | 0.0000009 | 826 | (5) | 9,785 |
| 97071 | 0.0001021 | 93,718 | (592) | 1,110,015 |
| 97072 | 0.0000238 | 21,846 | (138) | 258,750 |
| 97073 | 0.0000123 | 11,290 | (71) | 133,724 |
| 97076 | 0.0000000 | - | - | - |
| 97078 | 0.0000968 | 88,853 | (562) | 1,052,394 |
| 97080 | 0.0000128 | 11,749 | (74) | 139,160 |
| 97083 | 0.0000669 | 61,408 | (388) | 727,326 |
| 97085 | 0.0000200 | 18,358 | (116) | 217,437 |
| 98001 | 0.0001049 | 96,288 | (609) | 1,140,456 |
| 98002 | 0.0004420 | 405,712 | (2,564) | 4,805,354 |
| 98004 | 0.0000216 | 19,827 | (125) | 234,832 |
| 98008 | 0.0000660 | 60,581 | (383) | 717,542 |
| 98009 | 0.0000239 | 21,938 | (139) | 259,837 |
| 98012 | 0.0000069 | 6,334 | (40) | 75,016 |
| 99000 | 0.0066174 | 6,074,111 | (38,394) | 71,943,331 |
| 99019 | 0.0104756 | 9,615,553 | (60,779) | 113,889,073 |
| 99021 | 0.0011042 | 1,013,545 | (6,407) | 12,004,688 |
| 99022 | 0.0052106 | 4,782,810 | (30,232) | 56,648,822 |
| 99023 | 0.0003096 | 284,182 | (1,796) | 3,365,922 |
| Total | 1.0000000 | \$ 917,900,000 | \$ (5,802,005) | \$ 10,871,842,494 |

See Notes to the Schedule of Allocation of Pension Expense by Employer

Indiana Public Retirement System

Teachers' Retirement Fund Pre-1996 Account

Notes to the Schedule of Allocation of Pension Expense by Employer Year Ended June 30, 2018

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 31.5 percent for wages, and 68.5 percent for benefits paid, which are determined by the non-retirees and retirees respective of net pension liabilities. This method is utilized as it provides a more equitable 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 nonemployer 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 Nonemployer Contributing Entity Contributions

The employer's share of nonemployer contributing entity contributions represents their proportionate share of the contributions made on their behalf by a nonemployer contributing entity.

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 nonemployer 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, 2018 CAFR

www.in.gov/inprs/files/2018_INPRSCAFRBook.pdf

Link to the June 30, 2018 Actuarial Valuations

www.in.gov/inprs/actuarialvaluation.htm