

Indiana Public Retirement System

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

For the Year Ended June 30, 2015



Indiana Public Retirement System

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

Year Ended June 30, 2015

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Year Ended June 30, 2015

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, 2015

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
1005	0.0011512	\$ 1,869,650	\$ 13,719,814
1006	0.0016476	2,675,847	19,635,828
1007	0.0025060	4,069,964	29,866,099
2013	0.0327643	53,212,103	390,479,582
2016	0.0095043	15,435,819	113,270,697
2017	0.0033451	5,432,736	39,866,356
2018	0.0050825	8,254,427	60,572,406
3011	0.0008155	1,324,444	9,718,996
3013	0.0125552	20,390,748	149,630,825
4005	0.0023173	3,763,499	27,617,203
5003	0.0025186	4,090,428	30,016,264
6003	0.0030769	4,997,156	36,669,992
6013	0.0026020	4,225,877	31,010,212
6015	0.0014243	2,313,188	16,974,575
7001	0.0021499	3,491,627	25,622,157
8006	0.0009383	1,523,882	11,182,506
8009	0.0015020	2,439,380	17,900,591
9001	0.0051556	8,373,148	61,443,600
9002	0.0008569	1,391,681	10,212,394
9003	0.0018412	2,990,271	21,943,121
10000	0.0031218	5,070,078	37,205,103
10013	0.0012523	2,033,845	14,924,707
10016	0.0112602	18,287,554	134,197,227
10017	0.0000359	58,305	427,850
11015	0.0046694	7,583,516	55,649,147
12001	0.0010411	1,690,838	12,407,660
12002	0.0009763	1,585,597	11,635,384
12003	0.0008352	1,356,438	9,953,777
12004	0.0025277	4,105,207	30,124,716
13009	0.0014847	2,411,283	17,694,412
14009	0.0024310	3,948,158	28,972,261
14010	0.0008270	1,343,121	9,856,051
14011	0.0010087	1,638,217	12,021,522
14025	0.0000703	114,173	837,824
15018	0.0015040	2,442,628	17,924,427
15020	0.0026347	4,278,984	31,399,925
16001	0.0022884	3,716,563	27,272,778
16002	0.0023041	3,742,061	27,459,888
17001	0.0022159	3,598,816	26,408,735
17004	0.0015676	2,545,920	18,682,401
17006	0.0034471	5,598,393	41,081,975

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2015

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
18005	0.0005612	\$ 911,438	\$ 6,688,290
18008	0.0005441	883,666	6,484,495
18012	0.0094698	15,379,787	112,859,531
18014	0.0005794	940,997	6,905,195
18015	0.0010795	1,753,203	12,865,305
18016	0.0015681	2,546,732	18,688,360
18017	0.0026087	4,236,758	31,090,061
19016	0.0014237	2,312,214	16,967,424
19017	0.0017299	2,809,510	20,616,666
19019	0.0011931	1,937,699	14,219,171
19020	0.0034322	5,574,194	40,904,400
20015	0.0031345	5,090,703	37,356,460
20018	0.0039108	6,351,483	46,608,276
20019	0.0043306	7,033,275	51,611,384
20020	0.0028353	4,604,776	33,790,643
20021	0.0014788	2,401,701	17,624,097
20022	0.0017597	2,857,907	20,971,818
20023	0.0120455	19,562,951	143,556,304
21010	0.0049555	8,048,168	59,058,841
21011	0.0000051	8,283	60,781
22001	0.0113409	18,418,618	135,158,996
23001	0.0007877	1,279,294	9,387,680
23002	0.0007855	1,275,721	9,361,461
23003	0.0010928	1,774,803	13,023,812
24015	0.0025873	4,202,003	30,835,019
25006	0.0006662	1,081,967	7,939,663
25007	0.0018011	2,925,145	21,465,216
26013	0.0020401	3,313,302	24,313,579
26014	0.0019447	3,158,364	23,176,617
26015	0.0012451	2,022,152	14,838,899
26016	0.0002120	344,307	2,526,581
27011	0.0061296	9,955,009	73,051,573
27014	0.0015238	2,474,785	18,160,400
27015	0.0020167	3,275,298	24,034,702
27016	0.0013585	2,206,323	16,190,381
28000	0.0000049	7,958	58,397
28002	0.0009121	1,481,331	10,870,259
28004	0.0013516	2,195,117	16,108,148
28005	0.0009862	1,601,675	11,753,371
28006	0.0011925	1,936,725	14,212,020
28007	0.0006534	1,061,179	7,787,115

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2015

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
28008	0.0001789	\$ 290,549	\$ 2,132,101
29008	0.0056801	9,224,982	67,694,505
29009	0.0102283	16,611,658	121,899,211
29012	0.0018790	3,051,661	22,393,615
29013	0.0062863	10,209,504	74,919,098
29014	0.0027722	4,502,296	33,038,627
29015	0.0009985	1,621,652	11,899,960
30012	0.0008266	1,342,471	9,851,284
30013	0.0034981	5,681,222	41,689,785
30014	0.0020826	3,382,325	24,820,087
30015	0.0022718	3,689,603	27,074,942
30016	0.0008971	1,456,969	10,691,491
31001	0.0003345	543,257	3,986,516
31006	0.0026622	4,323,647	31,727,665
31008	0.0021875	3,552,692	26,070,268
32004	0.0035277	5,729,295	42,042,553
32005	0.0018391	2,986,860	21,918,094
32006	0.0035775	5,810,174	42,636,061
32007	0.0039581	6,428,302	47,171,990
32008	0.0012490	2,028,486	14,885,378
32010	0.0010127	1,644,714	12,069,193
33001	0.0007778	1,263,216	9,269,694
33005	0.0011834	1,921,946	14,103,568
33007	0.0010989	1,784,710	13,096,511
33008	0.0009797	1,591,119	11,675,905
33010	0.0052717	8,561,704	62,827,261
34001	0.0016381	2,660,418	19,522,609
34002	0.0010572	1,716,986	12,599,537
34003	0.0019824	3,219,592	23,625,920
34005	0.0082589	13,413,179	98,428,223
34007	0.0015583	2,530,816	18,571,565
35015	0.0062490	10,148,925	74,474,563
36001	0.0003128	508,015	3,727,899
36008	0.0005612	911,438	6,688,290
36013	0.0037885	6,152,857	45,150,725
36014	0.0018945	3,076,835	22,578,342
37006	0.0013020	2,114,562	15,517,024
37010	0.0028688	4,659,183	34,189,890
38011	0.0036174	5,874,976	43,111,583
39003	0.0014965	2,430,448	17,835,043
39004	0.0036988	6,007,176	44,081,695

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
39005	0.0005981	\$ 971,367	\$ 7,128,058
40001	0.0045812	7,440,271	54,597,994
41003	0.0054726	8,887,983	65,221,554
41005	0.0035770	5,809,362	42,630,102
41006	0.0004188	680,168	4,991,190
41007	0.0014609	2,372,630	17,410,768
41009	0.0010991	1,785,035	13,098,894
41010	0.0025545	4,148,733	30,444,114
41011	0.0034662	5,629,413	41,309,606
41012	0.0007719	1,253,633	9,199,378
42001	0.0018386	2,986,048	21,912,135
42002	0.0012298	1,997,303	14,656,556
42003	0.0032121	5,216,733	38,281,284
43005	0.0063130	10,252,867	75,237,304
43006	0.0033101	5,375,893	39,449,232
43007	0.0019009	3,087,229	22,654,616
43011	0.0017159	2,786,772	20,449,816
44001	0.0018768	3,048,088	22,367,396
44002	0.0015191	2,467,152	18,104,386
44003	0.0020723	3,365,597	24,697,333
45005	0.0012781	2,075,747	15,232,187
45013	0.0071847	11,668,584	85,626,082
45014	0.0013625	2,212,820	16,238,053
45016	0.0022569	3,665,404	26,897,366
45017	0.0155388	25,236,377	185,188,883
45018	0.0026369	4,282,557	31,426,144
45019	0.0028414	4,614,683	33,863,342
45020	0.0038161	6,197,682	45,479,657
45022	0.0008760	1,422,701	10,440,025
45025	0.0051496	8,363,403	61,372,093
45026	0.0025831	4,195,181	30,784,964
45027	0.0253180	41,118,657	301,735,794
45028	0.0023487	3,814,495	27,991,423
45029	0.0068422	11,112,334	81,544,223
45030	0.0049377	8,019,259	58,846,703
45031	0.0013267	2,154,677	15,811,394
45032	0.0018929	3,074,236	22,559,273
46001	0.0000876	142,270	1,044,003
46003	0.0001115	181,086	1,328,839
46004	0.0000005	812	5,959
46008	0.0005809	943,433	6,923,071

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
46009	0.0002108	\$ 342,358	\$ 2,512,280
46014	0.0006314	1,025,449	7,524,922
46018	0.0000404	65,613	481,481
46020	0.0020540	3,335,877	24,479,237
46021	0.0067118	10,900,553	79,990,137
46022	0.0075500	12,261,864	89,979,668
47011	0.0018427	2,992,707	21,960,998
47013	0.0063226	10,268,458	75,351,715
48014	0.0016146	2,622,252	19,242,539
48016	0.0126084	20,477,150	150,264,854
48017	0.0020402	3,313,464	24,314,771
48020	0.0021515	3,494,225	25,641,226
48021	0.0025863	4,200,379	30,823,101
49002	0.0049597	8,054,989	59,108,895
49004	0.0135614	22,024,905	161,622,553
49005	0.0130866	21,253,789	155,963,964
49006	0.0130786	21,240,796	155,868,621
49007	0.0062135	10,091,270	74,051,479
49008	0.0114227	18,551,469	136,133,875
49009	0.0105802	17,183,175	126,093,098
49010	0.0022745	3,693,988	27,107,120
49011	0.0459824	74,679,461	548,010,752
49012	0.0018256	2,964,935	21,757,203
49015	0.0052921	8,594,836	63,070,384
49016	0.0002006	325,792	2,390,718
49017	0.0000894	145,193	1,065,455
49018	0.0002492	404,723	2,969,925
50003	0.0012316	2,000,227	14,678,008
50004	0.0011226	1,823,201	13,378,964
50007	0.0008418	1,367,157	10,032,435
50009	0.0007688	1,248,599	9,162,433
50010	0.0030460	4,946,972	36,301,731
50011	0.0003964	643,788	4,724,231
51004	0.0006243	1,013,918	7,440,306
51006	0.0009798	1,591,281	11,677,097
51008	0.0003898	633,069	4,645,573
52001	0.0009690	1,573,741	11,548,384
52003	0.0023563	3,826,838	28,081,999
52004	0.0022438	3,644,128	26,741,242
52005	0.0012832	2,084,030	15,292,968
53012	0.0027162	4,411,348	32,371,228

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2015

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
53013	0.0099533	\$ 16,165,034	\$ 118,621,806
54014	0.0028146	4,571,158	33,543,944
54015	0.0020327	3,301,283	24,225,387
54016	0.0017265	2,803,988	20,576,145
55003	0.0002601	422,425	3,099,829
55004	0.0051488	8,362,104	61,362,558
55005	0.0033312	5,410,162	39,700,698
55006	0.0000104	16,891	123,946
55008	0.0011542	1,874,522	13,755,567
56009	0.0009150	1,486,040	10,904,821
56010	0.0014506	2,355,902	17,288,014
57006	0.0034302	5,570,946	40,880,564
57007	0.0023893	3,880,433	28,475,288
57009	0.0011405	1,852,272	13,592,293
58002	0.0008480	1,377,227	10,106,326
59008	0.0009402	1,526,967	11,205,150
59010	0.0007743	1,257,531	9,227,981
59011	0.0015634	2,539,099	18,632,346
59012	0.0001077	174,914	1,283,551
60008	0.0027046	4,392,508	32,232,982
61000	0.0009637	1,565,133	11,485,219
61007	0.0013848	2,249,037	16,503,820
62002	0.0001945	315,885	2,318,019
62003	0.0017352	2,818,117	20,679,831
62004	0.0012359	2,007,210	14,729,255
63013	0.0021666	3,518,749	25,821,185
64001	0.0009278	1,506,829	11,057,369
64005	0.0001386	225,099	1,651,812
64007	0.0002063	335,049	2,458,650
64008	0.0010032	1,629,285	11,955,974
64009	0.0013652	2,217,205	16,270,231
64010	0.0001242	201,712	1,480,195
64011	0.0069813	11,338,245	83,201,994
64013	0.0062555	10,159,482	74,552,028
64014	0.0000172	27,934	204,987
64015	0.0026266	4,265,829	31,303,390
64016	0.0045141	7,331,295	53,798,307
64017	0.0015919	2,585,386	18,972,004
65001	0.0016274	2,643,041	19,395,088
65002	0.0002056	333,912	2,450,307
65003	0.0034980	5,681,059	41,688,593

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
66001	0.0010239	\$ 1,662,904	\$ 12,202,673
66002	0.0015347	2,492,488	18,290,304
67010	0.0011211	1,820,765	13,361,087
67013	0.0016505	2,680,557	19,670,390
67014	0.0012608	2,047,650	15,026,009
67015	0.0014789	2,401,864	17,625,289
67016	0.0000501	81,367	597,084
67017	0.0001362	221,201	1,623,209
68003	0.0004638	753,252	5,527,493
68006	0.0010158	1,649,748	12,106,139
68007	0.0010065	1,634,644	11,995,303
68008	0.0016937	2,750,718	20,185,240
68011	0.0005787	939,860	6,896,852
69006	0.0019023	3,089,502	22,671,301
69007	0.0009538	1,549,055	11,367,233
69008	0.0037576	6,102,673	44,782,464
69011	0.0014566	2,365,646	17,359,521
69012	0.0008507	1,381,612	10,138,504
69014	0.0002227	361,684	2,654,102
69015	0.0000212	34,431	252,658
69016	0.0001064	172,803	1,268,058
70015	0.0027440	4,456,497	32,702,544
71003	0.0055186	8,962,691	65,769,774
71004	0.0080364	13,051,820	95,776,504
71006	0.0011270	1,830,347	13,431,402
71007	0.0017830	2,895,749	21,249,503
71014	0.0224687	36,491,144	267,778,301
72007	0.0015324	2,488,752	18,262,893
72008	0.0023559	3,826,189	28,077,232
73009	0.0012681	2,059,506	15,113,009
73010	0.0005218	847,449	6,218,727
73013	0.0032894	5,342,275	39,202,533
73014	0.0013984	2,271,125	16,665,903
73015	0.0001597	259,367	1,903,279
73016	0.0002619	425,349	3,121,281
74010	0.0015984	2,595,942	19,049,470
74011	0.0017309	2,811,134	20,628,584
75010	0.0005797	941,484	6,908,770
75011	0.0015861	2,575,966	18,902,881
75012	0.0015493	2,516,199	18,464,305
76002	0.0004888	793,854	5,825,439

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
76004	0.0031751	\$ 5,156,641	\$ 37,840,324
76005	0.0011116	1,805,336	13,247,867
77011	0.0020384	3,310,541	24,293,319
77012	0.0014950	2,428,011	17,817,166
78001	0.0014138	2,296,135	16,849,438
79001	0.0082923	13,467,424	98,826,279
79002	0.0098203	15,949,030	117,036,733
79003	0.0028924	4,697,512	34,471,151
80003	0.0009621	1,562,535	11,466,151
80004	0.0021159	3,436,408	25,216,951
81001	0.0011459	1,861,042	13,656,649
82001	0.0276817	44,957,514	329,905,985
83001	0.0008865	1,439,754	10,565,162
83002	0.0019410	3,152,355	23,132,521
84001	0.0182034	29,563,921	216,945,151
84002	0.0007176	1,165,445	8,552,240
85001	0.0014563	2,365,159	17,355,946
85002	0.0032593	5,293,390	38,843,806
85003	0.0015774	2,561,836	18,799,196
85005	0.0002021	328,228	2,408,595
86005	0.0013832	2,246,438	16,484,752
87001	0.0104485	16,969,282	124,523,518
88004	0.0013550	2,200,639	16,148,669
88006	0.0011155	1,811,670	13,294,347
88008	0.0019663	3,193,444	23,434,043
88010	0.0004483	728,079	5,342,766
89001	0.0015684	2,547,219	18,691,935
89002	0.0012654	2,055,121	15,080,831
89003	0.0009342	1,517,223	11,133,643
89004	0.0069340	11,261,425	82,638,281
89005	0.0011272	1,830,672	13,433,786
90001	0.0014799	2,403,488	17,637,207
90002	0.0023629	3,837,557	28,160,657
90003	0.0009293	1,509,265	11,075,246
90004	0.0002427	394,166	2,892,459
91005	0.0009272	1,505,854	11,050,218
91006	0.0022482	3,651,274	26,793,681
91009	0.0009247	1,501,794	11,020,424
91010	0.0005390	875,383	6,423,714
92011	0.0000181	29,396	215,713
92014	0.0009213	1,496,272	10,979,903

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
92015	0.0000201	\$ 32,644	\$ 239,549
92016	0.0021773	3,536,127	25,948,706
96001	0.0000523	84,940	623,303
97001	0.0000193	31,345	230,014
97003	0.0000151	24,524	179,959
97006	0.0000859	139,509	1,023,742
97008	0.0000316	51,321	376,604
97010	0.0000009	1,462	10,726
97011	0.0000228	37,029	271,727
97016	0.0000023	3,735	27,411
97018	0.0000202	32,807	240,740
97019	0.0001193	193,754	1,421,798
97020	0.0000003	487	3,575
97021	0.0000768	124,730	915,290
97022	0.0000242	39,303	288,412
97023	0.0000002	325	2,384
97025	0.0000195	31,670	232,398
97026	0.0000585	95,009	697,193
97030	0.0000254	41,252	302,713
97034	0.0000305	49,535	363,494
97036	0.0000488	79,255	581,590
97043	0.0000011	1,786	13,110
97044	0.0000073	11,856	87,000
97045	0.0000020	3,248	23,836
97047	0.0000419	68,049	499,357
97049	0.0000533	86,564	635,221
97052	0.0000103	16,728	122,754
97053	0.0000017	2,761	20,260
97054	0.0000017	2,761	20,260
97056	0.0000196	31,832	233,590
97057	0.0000222	36,055	264,576
97060	0.0000157	25,498	187,110
97061	0.0000297	48,235	353,960
97062	0.0000322	52,296	383,754
97063	0.0000127	20,626	151,357
98001	0.0001109	180,111	1,321,688
98002	0.0003908	634,694	4,657,491
98004	0.0000180	29,234	214,521
98008	0.0000533	86,564	635,221
98009	0.0000198	32,157	235,973
98012	0.0000055	8,932	65,548

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, 2015

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
99000	0.0064945	\$ 10,547,639	\$ 77,400,391
99019	0.0096779	15,717,760	115,339,633
99021	0.0010613	1,723,644	12,648,400
99022	0.0053552	8,697,315	63,822,400
99023	0.0002485	403,586	2,961,582
Total TRF Pre-1996	1.0000000	\$ 1,624,087,887	\$ 11,917,836,859

Indiana Public Retirement System

Teachers' Retirement Fund 1996 Account

Notes to the Schedule of Allocation of Pension Expense by Employer Year Ended June 30, 2015

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 42.9 percent for wages and 57.1 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, 2015 CAFR

<http://www.in.gov/inprs/files/2015INPRSCAFRBook.pdf>

Link to the June 30, 2015 Actuarial Valuations

<http://www.in.gov/inprs/files/2015TRFPre1996AccountActuarialValuationReport.pdf>