

# **Indiana Public Retirement System**

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

**For the Year Ended June 30, 2016**



**Indiana Public Retirement System**

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

**Year Ended June 30, 2016**

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**Year Ended June 30, 2016**

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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, 2016

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
1005	0.0011502	\$ 989,265	\$ 13,862,983
1006	0.0015656	1,346,542	18,869,662
1007	0.0024154	2,077,439	29,112,023
2013	0.0325922	28,031,923	392,823,079
2016	0.0095145	8,183,238	114,675,143
2017	0.0032779	2,819,259	39,507,452
2018	0.0050776	4,367,146	61,198,645
3011	0.0007574	651,425	9,128,693
3013	0.0123251	10,600,581	148,550,381
4005	0.0022504	1,935,526	27,123,332
5003	0.0025558	2,198,194	30,804,218
6003	0.0029440	2,532,078	35,483,065
6013	0.0027280	2,346,300	32,879,688
6015	0.0014530	1,249,697	17,512,532
7001	0.0022094	1,900,262	26,629,172
8006	0.0009612	826,710	11,585,028
8009	0.0015277	1,313,945	18,412,866
9001	0.0051861	4,460,465	62,506,359
9002	0.0008605	740,099	10,371,324
9003	0.0017874	1,537,308	21,542,945
10000	0.0030837	2,652,231	37,166,823
10013	0.0013381	1,150,874	16,127,680
10016	0.0113692	9,778,430	137,029,232
10017	0.0000372	31,995	448,359
11015	0.0046323	3,984,152	55,831,590
12001	0.0010365	891,474	12,492,594
12002	0.0010164	874,186	12,250,335
12003	0.0007886	678,260	9,504,737
12004	0.0025608	2,202,495	30,864,481
13009	0.0014050	1,208,413	16,934,003
14009	0.0024234	2,084,320	29,208,444
14010	0.0008162	701,998	9,837,390
14011	0.0009900	851,480	11,932,145
14025	0.0000707	60,808	852,124
15018	0.0015441	1,328,051	18,610,530
15020	0.0026254	2,258,056	31,643,084
16001	0.0022040	1,895,618	26,564,088
16002	0.0023092	1,986,098	27,832,029
17001	0.0020740	1,783,807	24,997,241
17004	0.0015417	1,325,986	18,581,604
17006	0.0034710	2,985,340	41,834,823

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2016

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
18005	0.0005420	\$ 466,164	\$ 6,532,548
18008	0.0005508	473,732	6,638,611
18012	0.0096347	8,286,620	116,123,874
18014	0.0006038	519,317	7,277,403
18015	0.0011240	966,731	13,547,203
18016	0.0016132	1,387,482	19,443,370
18017	0.0027095	2,330,389	32,656,713
19016	0.0014047	1,208,155	16,930,388
19017	0.0017276	1,485,875	20,822,195
19019	0.0011828	1,017,303	14,255,900
19020	0.0034534	2,970,203	41,622,696
20015	0.0031162	2,680,184	37,558,535
20018	0.0039175	3,369,366	47,216,340
20019	0.0060465	5,200,478	72,876,478
20020	0.0027154	2,335,463	32,727,824
20021	0.0014957	1,286,423	18,027,181
20022	0.0016627	1,430,056	20,039,977
20023	0.0119866	10,309,443	144,470,552
21010	0.0050855	4,373,940	61,293,861
21011	0.0000056	4,816	67,495
22001	0.0115984	9,975,560	139,791,705
23001	0.0008198	705,094	9,880,780
23002	0.0007938	682,732	9,567,411
23003	0.0010642	915,298	12,826,453
24015	0.0025708	2,211,095	30,985,008
25006	0.0006857	589,757	8,264,517
25007	0.0017899	1,539,458	21,573,077
26013	0.0020908	1,798,257	25,199,725
26014	0.0018922	1,627,445	22,806,065
26015	0.0012774	1,098,667	15,396,083
26016	0.0002493	214,418	3,004,731
27011	0.0063162	5,432,442	76,127,083
27014	0.0015816	1,360,304	19,062,505
27015	0.0020232	1,740,115	24,384,965
27016	0.0013837	1,190,094	16,677,281
28000	0.0000035	3,010	42,184
28002	0.0009475	814,926	11,419,906
28004	0.0013408	1,153,196	16,160,222
28005	0.0009876	849,416	11,903,218
28006	0.0012119	1,042,332	14,606,633
28007	0.0006583	566,191	7,934,274

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2016

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
28008	0.0001649	\$ 141,827	\$ 1,987,486
29008	0.0055474	4,771,212	66,860,990
29009	0.0101698	8,746,849	122,573,258
29012	0.0019225	1,653,505	23,171,261
29013	0.0059387	5,107,761	71,577,200
29014	0.0027782	2,389,476	33,484,732
29015	0.0010005	860,511	12,058,698
30012	0.0007892	678,776	9,511,968
30013	0.0038939	3,349,068	46,931,897
30014	0.0021106	1,815,286	25,438,368
30015	0.0020987	1,805,051	25,294,942
30016	0.0005039	433,395	6,073,341
31001	0.0003560	306,189	4,290,751
31006	0.0026310	2,262,872	31,710,579
31008	0.0022322	1,919,872	26,903,973
32004	0.0037325	3,210,251	44,986,596
32005	0.0018346	1,577,904	22,111,831
32006	0.0035241	3,031,010	42,474,819
32007	0.0039141	3,366,442	47,175,361
32008	0.0012163	1,046,116	14,659,664
32010	0.0010243	880,981	12,345,551
33001	0.0008168	702,514	9,844,622
33005	0.0012026	1,034,333	14,494,543
33007	0.0011254	967,935	13,564,076
33008	0.0009847	846,921	11,868,266
33010	0.0052526	4,517,660	63,307,862
34001	0.0016259	1,398,405	19,596,439
34002	0.0010895	937,058	13,131,386
34003	0.0020336	1,749,060	24,510,313
34005	0.0083264	7,161,376	100,355,364
34007	0.0015744	1,354,111	18,975,726
35015	0.0063238	5,438,978	76,218,684
36001	0.0003181	273,592	3,833,955
36008	0.0005098	438,469	6,144,452
36013	0.0038533	3,314,149	46,442,559
36014	0.0018863	1,622,370	22,734,954
37006	0.0013554	1,165,753	16,336,191
37010	0.0028377	2,440,651	34,201,866
38011	0.0036829	3,167,591	44,388,784
39003	0.0013886	1,194,308	16,736,340
39004	0.0036181	3,111,858	43,607,771

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
39005	0.0005924	\$ 509,512	\$ 7,140,003
40001	0.0044948	3,865,891	54,174,348
41003	0.0053598	4,609,861	64,599,908
41005	0.0035666	3,067,564	42,987,058
41006	0.0004195	360,804	5,056,096
41007	0.0014691	1,263,545	17,706,580
41009	0.0010795	928,457	13,010,859
41010	0.0024845	2,136,871	29,944,862
41011	0.0033512	2,882,302	40,390,913
41012	0.0007192	618,570	8,668,281
42001	0.0018147	1,560,788	21,871,983
42002	0.0012175	1,047,148	14,674,128
42003	0.0032403	2,786,920	39,054,271
43005	0.0060837	5,232,473	73,324,837
43006	0.0034058	2,929,263	41,048,988
43007	0.0018470	1,588,569	22,261,284
43011	0.0017022	1,464,029	20,516,057
44001	0.0019355	1,664,686	23,327,946
44002	0.0015146	1,302,678	18,254,976
44003	0.0020483	1,761,703	24,687,487
45005	0.0013155	1,131,436	15,855,289
45013	0.0072553	6,240,144	87,445,747
45014	0.0012800	1,100,903	15,427,419
45016	0.0023334	2,006,912	28,123,704
45017	0.0154312	13,272,077	185,987,184
45018	0.0027117	2,332,281	32,683,229
45019	0.0028811	2,477,979	34,724,952
45020	0.0038582	3,318,363	46,501,617
45022	0.0008469	728,402	10,207,407
45025	0.0051005	4,386,842	61,474,651
45026	0.0026070	2,242,230	31,421,314
45027	0.0244840	21,058,216	295,097,608
45028	0.0023929	2,058,087	28,840,838
45029	0.0067103	5,771,400	80,877,041
45030	0.0048803	4,197,452	58,820,653
45031	0.0012993	1,117,503	15,660,036
45032	0.0017427	1,498,863	21,004,191
46001	0.0001034	88,932	1,246,246
46003	0.0001290	110,950	1,554,795
46004	0.0000006	516	7,232
46008	0.0005822	500,739	7,017,065

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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2016

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
46009	0.0001448	\$ 124,540	\$ 1,745,227
46014	0.0006472	556,644	7,800,489
46018	0.0000449	38,618	541,165
46020	0.0020483	1,761,703	24,687,487
46021	0.0064335	5,533,329	77,540,862
46022	0.0075515	6,494,899	91,015,749
47011	0.0017986	1,546,941	21,677,935
47013	0.0061022	5,248,385	73,547,812
48014	0.0016641	1,431,260	20,056,851
48016	0.0132353	11,383,426	159,520,723
48017	0.0020858	1,793,956	25,139,462
48020	0.0021737	1,869,557	26,198,892
48021	0.0026412	2,271,645	31,833,516
49002	0.0047796	4,110,842	57,606,949
49004	0.0137803	11,852,170	166,089,429
49005	0.0129767	11,161,009	156,403,902
49006	0.0130357	11,211,754	157,115,009
49007	0.0062284	5,356,927	75,068,859
49008	0.0114242	9,825,734	137,692,129
49009	0.0106152	9,129,929	127,941,518
49010	0.0022552	1,939,654	27,181,185
49011	0.0461013	39,650,852	555,643,812
49012	0.0018707	1,608,953	22,546,933
49015	0.0052925	4,551,977	63,788,764
49016	0.0002040	175,456	2,458,745
49017	0.0000556	47,820	670,129
49018	0.0002378	204,527	2,866,125
50003	0.0012574	1,081,465	15,155,029
50004	0.0011243	966,989	13,550,819
50007	0.0008385	721,178	10,106,165
50009	0.0007727	664,584	9,313,099
50010	0.0032255	2,774,190	38,875,892
50011	0.0004547	391,079	5,480,350
51004	0.0006013	517,167	7,247,271
51006	0.0010369	891,818	12,497,415
51008	0.0004021	345,838	4,846,379
52001	0.0009770	840,299	11,775,460
52003	0.0023424	2,014,653	28,232,178
52004	0.0023023	1,980,164	27,748,866
52005	0.0012801	1,100,989	15,428,625
53012	0.0027200	2,339,420	32,783,266



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Schedule of Allocation of Pension Expense by Employer

As of and for the Year Ended June 30, 2016

Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
53013	0.0101630	\$ 8,741,000	\$ 122,491,300
54014	0.0027874	2,397,389	33,595,616
54015	0.0019778	1,701,068	23,837,774
54016	0.0017198	1,479,167	20,728,184
55003	0.0002545	218,891	3,067,405
55004	0.0051996	4,472,076	62,669,071
55005	0.0034345	2,953,947	41,394,900
55006	0.0000115	9,891	138,606
55008	0.0011700	1,006,294	14,101,626
56009	0.0009171	788,780	11,053,505
56010	0.0014751	1,268,705	17,778,896
57006	0.0034837	2,996,263	41,987,892
57007	0.0023095	1,986,356	27,835,645
57009	0.0011131	957,356	13,415,829
58002	0.0008308	714,555	10,013,359
59008	0.0009248	795,403	11,146,311
59010	0.0007318	629,407	8,820,145
59011	0.0015764	1,355,831	18,999,831
59012	0.0001131	97,275	1,363,157
60008	0.0026451	2,274,999	31,880,521
61000	0.0009537	820,259	11,494,633
61005	0.0000000	-	-
61006	0.0000000	-	-
61007	0.0013955	1,200,243	16,819,503
62002	0.0002132	183,369	2,569,630
62003	0.0017696	1,521,999	21,328,407
62004	0.0012179	1,047,492	14,678,949
63013	0.0021900	1,883,577	26,395,350
64001	0.0009362	805,208	11,283,711
64005	0.0001520	130,732	1,832,006
64007	0.0002331	200,485	2,809,478
64008	0.0009882	849,932	11,910,450
64009	0.0013593	1,169,108	16,383,196
64010	0.0001343	115,509	1,618,674
64011	0.0071001	6,106,659	85,575,173
64013	0.0064314	5,531,523	77,515,551
64014	0.0000191	16,428	230,206
64015	0.0024692	2,123,711	29,760,456
64016	0.0045873	3,945,448	55,289,220
64017	0.0014923	1,283,498	17,986,202
65001	0.0016717	1,437,797	20,148,451

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
65002	0.0002283	\$ 196,356	\$ 2,751,625
65003	0.0034967	3,007,444	42,144,576
66001	0.0009598	825,505	11,568,154
66002	0.0014131	1,215,380	17,031,630
67010	0.0011281	970,257	13,596,619
67013	0.0016426	1,412,769	19,797,718
67014	0.0012320	1,059,619	14,848,891
67015	0.0014400	1,238,516	17,355,847
67016	0.0000488	41,972	588,170
67017	0.0001296	111,466	1,562,026
68003	0.0004399	378,350	5,301,970
68006	0.0010208	877,970	12,303,367
68007	0.0010071	866,187	12,138,245
68008	0.0017159	1,475,812	20,681,179
68011	0.0005841	502,373	7,039,965
69006	0.0017617	1,515,204	21,233,191
69007	0.0009143	786,372	11,019,758
69008	0.0036783	3,163,635	44,333,341
69011	0.0014057	1,209,015	16,942,440
69012	0.0008590	738,809	10,353,245
69014	0.0002356	202,635	2,839,609
69015	0.0000258	22,190	310,959
69016	0.0000793	68,204	955,777
70015	0.0026297	2,261,754	31,694,910
71003	0.0050994	4,385,896	61,461,393
71004	0.0079347	6,824,482	95,634,332
71006	0.0011359	976,966	13,690,630
71007	0.0018607	1,600,352	22,426,406
71014	0.0225925	19,431,373	272,299,980
72007	0.0015020	1,291,841	18,103,113
72008	0.0024141	2,076,321	29,096,354
73009	0.0013038	1,121,373	15,714,273
73010	0.0005375	462,293	6,478,311
73013	0.0033294	2,863,553	40,128,164
73014	0.0013889	1,194,566	16,739,955
73015	0.0001855	159,545	2,235,771
73016	0.0003257	280,128	3,925,555
74010	0.0015687	1,349,209	18,907,026
74011	0.0017649	1,517,956	21,271,760
75010	0.0005825	500,997	7,020,681
75011	0.0015706	1,350,843	18,929,926

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
75012	0.0014871	\$ 1,279,026	\$ 17,923,528
76002	0.0005254	451,886	6,332,474
76004	0.0030660	2,637,007	36,953,491
76005	0.0010195	876,852	12,287,699
77011	0.0020556	1,767,982	24,775,471
77012	0.0015529	1,335,619	18,716,594
78001	0.0013294	1,143,391	16,022,821
79001	0.0082117	7,062,725	98,972,922
79002	0.0097354	8,373,230	117,337,578
79003	0.0029148	2,506,963	35,131,127
80003	0.0009704	834,622	11,695,912
80004	0.0020931	1,800,235	25,227,447
81001	0.0011453	985,050	13,803,925
82001	0.0274033	23,569,050	330,282,972
83001	0.0008409	723,242	10,135,091
83002	0.0019377	1,666,578	23,354,461
84001	0.0184051	15,829,871	221,830,623
84002	0.0007154	615,302	8,622,481
85001	0.0015009	1,290,895	18,089,855
85002	0.0031225	2,685,602	37,634,467
85003	0.0016077	1,382,752	19,377,080
85005	0.0002185	187,928	2,633,509
86005	0.0013928	1,197,920	16,786,961
87001	0.0101504	8,730,163	122,339,436
88004	0.0013318	1,145,455	16,051,748
88006	0.0010757	925,189	12,965,059
88008	0.0019791	1,702,186	23,853,442
88010	0.0003992	343,344	4,811,426
89001	0.0015480	1,331,405	18,657,535
89002	0.0013125	1,128,856	15,819,131
89003	0.0009133	785,512	11,007,705
89004	0.0070273	6,044,045	84,697,738
89005	0.0011264	968,795	13,576,129
90001	0.0014977	1,288,143	18,051,286
90002	0.0023024	1,980,250	27,750,071
90003	0.0008814	758,075	10,623,225
90004	0.0002956	254,240	3,562,770
91005	0.0008801	756,957	10,607,556
91006	0.0022110	1,901,638	26,648,457
91009	0.0009377	806,498	11,301,790
91010	0.0005395	464,014	6,502,416

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Submission Unit #	Weighted Proportionate Share Factor	Employer's Share of Pension Expense	Net Pension Liability Associated with Employer
92011	0.0000201	\$ 17,288	\$ 242,259
92014	0.0009206	791,790	11,095,689
92015	0.0000217	18,664	261,543
92016	0.0021627	1,860,097	26,066,313
96001	0.0000581	49,971	700,260
97001	0.0000163	14,019	196,459
97002	0.0000002	172	2,411
97003	0.0000037	3,182	44,595
97006	0.0000730	62,786	879,845
97008	0.0000037	3,182	44,595
97010	0.0000002	172	2,411
97011	0.0000638	54,873	768,960
97016	0.0000026	2,236	31,337
97018	0.0000185	15,911	222,974
97019	0.0001176	101,145	1,417,394
97020	0.0000004	344	4,821
97021	0.0000481	41,370	579,733
97022	0.0000149	12,815	179,585
97023	0.0000002	172	2,411
97026	0.0000315	27,093	379,659
97030	0.0000188	16,170	226,590
97034	0.0000351	30,189	423,049
97035	0.0000002	172	2,411
97036	0.0000452	38,876	544,781
97044	0.0000107	9,203	128,964
97047	0.0000340	29,243	409,791
97049	0.0000335	28,813	403,764
97056	0.0000203	17,460	244,669
97057	0.0000723	62,184	871,408
97058	0.0000024	2,064	28,926
97060	0.0000244	20,986	294,085
97061	0.0000299	25,716	360,375
97062	0.0000043	3,698	51,826
97063	0.0000115	9,891	138,606
97064	0.0000009	774	10,847
97069	0.0000312	26,835	376,043
97070	0.0000211	18,148	254,311
97071	0.0000262	22,534	315,780
97072	0.0000176	15,137	212,127
98001	0.0001240	106,650	1,494,531
98002	0.0004317	371,297	5,203,138

**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, 2016**

<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>
98004	0.0000200	\$ 17,202	\$ 241,053
98008	0.0000593	51,003	714,723
98009	0.0000221	19,008	266,364
98012	0.0000061	5,246	73,521
99000	0.0068241	5,869,277	82,248,635
99019	0.0101852	8,760,094	122,758,869
99021	0.0011167	960,452	13,459,218
99022	0.0053437	4,596,013	64,405,860
99023	0.0002772	238,414	3,341,001
<b>Total TRF Pre-1996</b>	<b>1.0000000</b>	<b>\$ 860,080,710</b>	<b>\$ 12,052,671,460</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, 2016**

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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 35.0 percent for wages and 65.0 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, 2016 CAFR

<http://www.in.gov/inprs/files/2016INPRSCAFRBook.pdf>

Link to the June 30, 2016 Actuarial Valuations

<http://www.in.gov/inprs/files/2016TRFPre-1996AccountValuationReport.pdf>