Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Adams	Adams County	COUNTY	Adams County Police Retirement Fund	Merit Employees	Defined Benefit
2013	Adams	Adams County	COUNTY	Adams County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Adams	Union Township	TOWNSHIP	Brad Alberson	Perf	Defined Contribution
2013	Allen	Allen County	COUNTY	Allen County Police Department Supplemental Benefit Trust	Merit Employees	Defined Benefit
2013	Allen	Allen County	COUNTY	Allen County Police Department Pension Trust	Merit Employees	Defined Benefit
2013	Allen	Fort Wayne Civil City	CITY/TOWN	Sanitary Officers' Pension Plan	Sanitary Officers	Defined Benefit
2013	Allen	New Haven Civil City	CITY/TOWN	457(b)	full time	Defined Contribution
2013	Allen	M.S.D. Sw Allen County School	SCHOOL	SACS 401(A)	Certified Teachers	Defined Contribution
2013	Allen	M.S.D. Sw Allen County School	SCHOOL	SACS 401(A)	Administrators & Full	Defined Contribution
2013	Allen	Fort Wayne Public Transportation	SPECIAL	Fort Wayne Public Transportation Corp Retirement Plan	Full Time Employees	Defined Benefit
2013	Bartholomew	Bartholomew County	COUNTY	Bartholomew County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Bartholomew	Bartholomew County	COUNTY	Bartholomew County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Bartholomew	Columbus Civil City	CITY/TOWN	Utility Service Board of hte City of Columbus, Indiana Employees' Pension Plan	Employees age 21 or older with 12 months	Defined Benefit
2013	Bartholomew	Flatrock-Hawcreek School	SCHOOL	401(a) Qualified Retirement Plan	Full-time Certified	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Adams County Sheriff's Merit Board	Shane Rekeweg	260-724-5345	srekeweg@co.adams.in.us	Adams County Sheriff's Department	$150,835.00
Adams County Sheriff's Merit Board	Shane Rekeweg	260-724-5345	srekeweg@co.adams.in.us	Adams County Sheriff's Department	$12,695.00
Union Township	Jeff McIntosh	260-728-2587	jeffmcintosh2238@gmail.com	Perf	$1.00
Allen County Sheriff's Merit Board	Sheriff Ken Fries	260-449-7535	kenneth.fries@allencounty.us	Allen County Sheriff's Department	$103,962.00
Allen County Sheriff's Merit Board	Sheriff Ken Fries	260-449-7535	kenneth.fries@allencounty.us	Allen County Sheriff's Department	$1,723,869.00
Local Pension Board	John Camperman	630-849-6533	DaveCamperman@yahoo.com	City of Fort Wayne	$406,000.00
City of New Haven	Brenda Adams	260-493-3176	brenda@newhavenin.org	City of New Haven	$60,156.12
MetLife	Rob Sobczak	800-466-1175	rsobczak@metlife.com	MSD of Southwest Allen County	$485,879.24
VALIC	Steve Hull	260-760-8567	steven.hull@valic.com	MSD of Southwest Allen County	$204,623.02
Fort Wayne PTC	Bruce Miller	260-408-0032	bam@fwcitilink.com	Fort Wayne PTC	$448,630.47
Bartholomew County Sheriff's Merit Board	Mark Gorbett	812-379-1650	mgorbett@bartholomew.in.gov	Bartholomew County	$604,032.00
Bartholomew County Sheriff's Merit Board	Mark Gorbett	812-379-1650	mgorbett@bartholomew.in.gov	Bartholomew County	$19,169.00
Utility Service Board of the City of Columbus, Indiana	Dale Langferman	812-372-8861	dlangferman@columbusutilities.org	Utility Service Board of the City of Columbus	$400,000.00
VALIC	Stephanie Bunday	800-892-5558	stephanie.bunday@valic.com	Flat Rock Hawcreek School Corp	$0.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
10	5	1	7	1/1/2013	7.00%	5.00%	0.00%	7.60%	21.30%	3.00%	$601,840	Frozen initial liability	30
15	0	0	3	1/1/2013	7.00%	5.00%	0.00%	7.60%	1.80%	0.00%	$601,840	Aggregate	0
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
117	0	0	7	1/1/2013	7.25%	5.00%	0.00%	7.90%	1.50%	0.00%	$6,183,034	Aggregate	0
100	17	7	80	1/1/2013	7.25%	5.00%	0.00%	7.90%	27.80%	3.00%	$6,183,034	Frozen Initial Liability	30
0	0	0	18	1/1/2013	6.00%	4.00%	4.00%	6.00%	0.00%	3.00%	$457,752	Entry Age Normal	30
91	0	7	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
382	0	0	16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
201	0	0	4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
74	26	30	74	1/1/2013	7.50%	4.00%	2.00%	8.22%	10.60%	0.65%	$4,162,496	Entry Age Normal Funding Method	30
26	12	3	14	1/1/2013	7.00%	5.00%	0.00%	8.00%	26.30%	0.00%	$1,963,033	Frozen Lnitial Liability	30
38	0	0	0	1/1/2013	7.00%	5.00%	0.00%	8.00%	0.90%	0.00%	$1,963,033	Aggregate	0
49	8	2	28	1/1/2013	6.50%	4.00%	0.00%	12.60%	15.20%	0.00%	$2,496,816	Entry Age Normal	26
35	26	18	14	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of expected actuarial value plus 25% of actual market value	$2,969,072.00	$3,321,614.00	$ 352,542.00	89.39 %	-$115,132.00
01/01/2013	75% of expected Actuarial value plus 25% of actual market value	$217,047.00	$217,047.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actuarial Value	$1,390,700.00	$1,491,429.00	$ 100,729.00	93.25 %	$3,671.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$38,099,368.00	$47,401,966.00	$ 9,302,598.00	80.38 %	-$661,115.00
01/01/2005	4 year phase in of realized and unrealized capital	$152,335.00	$8,932,147.00	$ 8,779,812.00	1.71 %	$4,213,567.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market value adjusted for any accruals and further adjusted for weighted gains and losses during the prior 4 years.	$18,777,697.00	$22,774,880.00	$ 3,997,183.00	82.45 %	$3,997,183.00
01/01/2013	75% of expected acturail value plus 25% of actual market value	$10,451,057.00	$12,327,894.00	$ 1,876,837.00	84.78 %	-$406,916.00
01/01/2013	75% of expected acturail value plus 25% of actual market value	$562,022.00	$562,022.00	$ 0.00	100.00 %	$0.00
01/01/2013	Market Value	$5,576,037.00	$8,346,234.00	$ 2,770,197.00	66.81 %	-$21,702.00
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

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COUNTY	83	0	3	6	0	4	82	155
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CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Bartholomew	Columbus Regional Hospital	HOSPITAL	Columbus Regional Hospital Pension Plan	Eligible Employees	Defined Benefit
2013	Benton	Benton County	COUNTY	Benton County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Benton	Benton County	COUNTY	Benton County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Benton	Fowler Civil Town	CITY/TOWN	Nationwide 457	Full Time	Defined Contribution
2013	Benton	Oxford Civil Town	CITY/TOWN	457 Plan	Fulltime	Defined Contribution
2013	Blackford	Blackford County	COUNTY	Blackford County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Blackford	Blackford County	COUNTY	Blackford County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Blackford	Blackford County School Corporation	SCHOOL	VALIC	Certified Employees	Combination/Hybrid
2013	Boone	Western Boone County School	SCHOOL	Non-Certified Plan 10+ Years	Non-Cert 10+ years	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Non Cert Year Round - 4.5%	Non Cert Year Round	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Non Cert School Year 3.75%	Non Cert School	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Certified Teacher 0-5 years	Certified Teacher 0-5	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Certified Teacher 6-10 Years	Certified Teacher 6-	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Certified Teachers 10+ Years	Certified Teachers	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Non-Certified Plan 1-5 Years	Non Cert - 1-5 years	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Non-Certified Plan 6-10 years	Non-Cert Plan - 6-10	Defined Contribution
2013	Boone	Western Boone County School	SCHOOL	Non Cert - 3% plan	Instructional	Defined Contribution
2013	Boone	Zionsville Community School	SCHOOL	401(a)	Certified Staff &	Defined Contribution
2013	Boone	Zionsville Community School	SCHOOL	403(b)	Certified Staff and	Defined Contribution
2013	Boone	Thorntown Public Library	LIBRARY	Great-West Retirement Services	those choosing to do	Combination/Hybrid

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Columbus Regional Hospital	John Loya	812-376-5385	jloya@crh.org	Columbus Regional Hospital	$5,047,000.00
Benton County Sheriff's Merit Board	Boston "Butch" Pritchett	765-884-0080	bopritchett@sbcglobal.net	Benton County Sheriff's Department	$68,723.00
Benton County Sheriff's Merit Board	Boston "Butch" Pritchett	765-884-0080	bopritchett@sbcglobal.net	Benton County Sheriff's Department	$5,806.00
Nationwide Retirement Solutions	Kim Daniel	877-677-3678	nrsforu@nationwide.com	Town of Fowler	$27,514.06
Nationwide Retirement Solutions	Jennifer Brown	877-677-3678	browj127@nationwide.com	Town of Oxford	$6,384.00
Blackford County Sheriff's Merit Board	John Lancaster	765-348-0930	jlancaster@blackfordcounty.com	Blackford County Government	$78,743.00
Blackford County Sheriff's Merit Board	John Lancaster	765-348-0930	jlancaster@blackfordcounty.com	Blackford County Government	$7,198.00
VALIC	ROBERT ORR	800-892-5558	ROBERT_ORR@AIGVALIC.COM	BLACKFORD COUNTY SCHOOLS	$81,247.51
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$13,800.00
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$35,415.76
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$26,065.86
Valic Annuity Plan	Chris Blancett	800-448-2542	chrisblancett@valic.com	Western Boone School Corp	$17,000.00
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$11,700.00
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$49,400.00
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$1,000.00
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$2,000.00
Valic Annuity Plan	Chris Blancett	800-448-2542	chris.blancett@valic.com	Western Boone School Corp	$134,193.72
Principal Financial Group	Dave Murphy	800-543-4015	murphy.dave@principal.com	Zionsville Community Schools	$122,571.09
Principal Financial Group	Dave Murphy	800-543-4015	murphy.dave@principal.com	Zionsville Community Schools	$555,993.66
Hoosier S.T.A.R.T.	Jane Jerger	877-728-6738	tim.bock@gwrs.com	Thorntown Public Library	$0.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
1,315	290	343	109	1/1/2013	7.00%	0.00%	0.00%	9.90%	450.00%	0.00%	$77,405,212	Projected Unit Credit Actuarial Cost Method	10
3	4	0	1	1/1/2013	7.00%	5.00%	0.00%	3.20%	19.40%	3.00%	$284,941	Frozen Initial Liability	30
7	0	0	0	1/1/2013	7.00%	5.00%	0.00%	3.20%	2.40%	0.00%	$284,941	Aggregate	0
12	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	0	5	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	6	2	2	1/1/2013	7.00%	5.00%	0.00%	3.70%	16.60%	6.00%	$372,378	Frozen Initial Liability	30
9	0	0	0	1/1/2013	7.00%	5.00%	0.00%	3.70%	2.00%	0.00%	$372,378	Aggregate	0
47	30	1	54	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
26	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
34	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
52	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
37	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
162	228	10	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
348	114	29	6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	9	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	Smoothed Value Basis	$38,556,781.00	$38,094,972.00	($ 461,809.00)	101.21 %	-$2,589,973.00
01/01/2013	75% of Expected Acturial Value Plus 25% of Actual Market Value	$860,762.00	$938,942.00	$ 78,180.00	91.67 %	-$55,564.00
01/01/2013	75% of Expected Acturial Value Plus 25% of Actual Market Value	$67,685.00	$67,685.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual market Value	$1,049,153.00	$1,144,846.00	$ 95,693.00	91.64 %	-$122,100.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$105,072.00	$105,072.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Brown	Brown County	COUNTY	Brown County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Brown	Brown County	COUNTY	Brown County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Carroll	Carroll County	COUNTY	Carroll County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Carroll	Carroll County	COUNTY	Carroll County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Carroll	Camden Civil Town	CITY/TOWN	Hoosier S.T.A.R.T.	Full time employees	Defined Contribution
2013	Carroll	Delphi Civil City	CITY/TOWN	The State of Indiana Public Employee Deferred	available to all	Defined Contribution
2013	Cass	Cass County	COUNTY	Cass County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Cass	Cass County	COUNTY	Cass County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Cass	Walton Civil Town	CITY/TOWN	SEP	Full-time & Clk-Treas.	Defined Contribution
2013	Clark	Clark County	COUNTY	Clark County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Clark	Clark County	COUNTY	Clark County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Clark	Town Of Borden	CITY/TOWN	Town of Borden	Full time	Defined Contribution
2013	Clark	West Clark Community School	SCHOOL	West Clark Savings Plan	Certified	Defined Contribution
2013	Clark	West Clark Community School	SCHOOL	West Clark Community Schools (Insurance)	Certified	Defined Benefit
2013	Clark	West Clark Community School	SCHOOL	West Clark Community Schools (Bridge)	Certified	Defined Benefit
2013	Clark	West Clark Community School	SCHOOL	West Dlark Community Schools (Insurance)	Classified	Defined Benefit
2013	Clark	William E Wilson Education Center	SCHOOL	401a/403b	All	Defined Contribution
2013	Clark	Borden Tri-Co Regional Water Distri	SPECIAL	Dyatech LLC	401K/Profit Sharing	Combination/Hybrid

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Brown County Sheriff's Merit Board	Sue Reddy	812-988-6655	reddyccs@browncounty-in.us	Brown County Sheriff's departement	$15,375.00
Brown County Sheriff's Merit Board	Sue Reddy	812-988-6655	reddycs@browncounty-in.us	Brown County Sheriff's Department	$210,402.00
Carroll County Sheriff's Merit Board	Sheriff Tony Burns	765-564-2413	tburns@cacoshrf.com	Carroll County Sheriff's Department	$81,802.00
Carroll County Sheriff's Merit Board	Sheriff Tony Burns	765-564-2413	tburns@cacoshrf.com	Carroll County Sheriff's Department	$1,650.00
Great-West Retirement Services	Bill L'Huillier	877-728-6738	bill.lhuillier@gwrs.com	Town of Camden	$4,500.60
Great-West Retirement Services	George Foster	303-737-5159	gfoster@greatwest.com	City of Delphi	$0.00
Cass County Sheriff's Merit Board	Randy Pryor	574-753-7800	sheriff.pryor@co.cass.in.us	Cass County Sheriff's Department	$337,725.00
Cass County Sheriff's Merit Board	Randy Pryor	574-753-7800	sheriff.pryor@co.cass.in.us	Cass County Sheriff's Department	$3,195.00
Prudental	Byron Cardwell	756-455-3990	byron.cardwell@prudential.com	Town of Walton	$6,400.00
Clark County Sheriff's Merit Board	Daniel Rodden	812-283-4471	drodden@clarkcosheriff.com	Clark County Sheriff's Department	$464,809.00
Clark County Sheriff's Merit Board	Daniel Rodden	812-283-4471	drodden@clarkcosheriff.com	Clark County Sheriff's Department	$17,359.00
Town of Borden	Mindi Holmes	812-967-2234	townhall@bordenindiana.com	Town of Borden	$6,419.32
TIAA-CREF	Shawntay Gilliam	704-988-4613	sgilliam@tiaa-cref.org	West Clark Community Schools	$256,568.00
West Clark Community Schools	R. Mac Dyer	812-246-3375	rdyer@wclark.k12.in.us	West Clark Community Schools	$37,176.45
West Clark Community Schools	R. Mac Dyer	812-246-3375	rdyer@wclark.k12.in.us	West Clark Community Schools	$14,400.00
West Clark Community Schools	R. Mac Dyer	812-246-3375	rdyer@wclark.k12.in.us	West Clark Community Schools	$9,794.84
Valic	Joseph Kleine-	317-818-5900	joseph.kleine-kracht@valic.com	Wilson Education Center	$42,071.00
BTC Regional Water District	Daryl Naville,	812-967-2226	btcwater1@yahoo.com	BTC Regional Water District	$14,645.76

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
13	0	0	4	1/1/2013	7.00%	5.00%	3.00%	2.90%	3.30%	0.00%	$541,851	Aggregate	0
8	5	0	10	1/1/2013	7.00%	5.00%	3.00%	2.90%	40.20%	3.00%	$541,851	Frozen Initial Liability	30
7	4	1	3	1/1/2013	7.00%	5.00%	0.00%	3.20%	18.40%	3.00%	$480,468	Frozen Initial Liability	30
11	0	0	0	1/1/2013	7.00%	5.00%	0.00%	3.20%	0.20%	0.00%	$480,468	Aggregate	0
3	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	7	1	16	1/1/2013	7.00%	5.00%	3.00%	4.40%	45.30%	0.00%	$682,743	Frozen Initial Liability	30
16	0	0	0	1/1/2013	7.00%	5.00%	3.00%	4.40%	0.30%	0.00%	$682,743	Aggregate	0
0	4	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
30	5	1	23	1/1/2013	7.00%	5.00%	0.00%	6.80%	25.80%	0.00%	$1,772,970	Frozen Inital Liability	30
35	0	0	5	1/1/2013	7.00%	5.00%	0.00%	6.80%	1.00%	0.00%	$1,772,970	Aggregate	0
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	216	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	291	0	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	278	0	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38	156	0	4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	0	3	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$161,122.00	$176,284.00	$ 15,162.00	91.40 %	$0.00
01/01/2013	75% Expected Actuarual Value Plus 25% of Actual Market Value	$1,919,912.00	$3,150,997.00	$ 1,231,085.00	60.93 %	-$39,678.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,917,929.00	$2,283,226.00	$ 365,297.00	84.00 %	-$10,753.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$230,239.00	$230,239.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$4,906,918.00	$6,714,204.00	$ 1,807,286.00	73.08 %	-$49,440.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$279,193.00	$279,193.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$10,188,127.00	$11,956,881.00	$ 1,768,754.00	85.21 %	-$39,151.00
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$521,000.00	$521,000.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Clark	Charlestown-Housing Authority	SPECIAL	Charlestown Housing Authority SEP/IRA	Full time	Defined Contribution
2013	Clark	Clark-Floyd Convention & Exhibits	SPECIAL	SIMPLE IRA	FULL TIME	Defined Contribution
2013	Clark	Jeffersonville Clark Cnty Bldg Athr	SPECIAL	JEFFERSONVILLE/CLARK EMPLOYEE RETIREMENT PLAN	MERIT	Defined Contribution
2013	Clay	Clay County	COUNTY	Clay County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Clay	Clay County	COUNTY	Clay County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Clay	Brazil Housing Authority	SPECIAL	Brazil Housing Authority Retirement Plan	Full time	Defined Contribution
2013	Clinton	Clinton County	COUNTY	CLINTON COUNTY POLICE RETIREMENT PLAN	SHERIFF	Combination/Hybrid
2013	Clinton	Frankfort Civil City	CITY/TOWN	Municipal Electric and Water Utilities Employees' Retirement Fund (Frankfort, Indiana)	Employees with six months of service	Defined Benefit
2013	Clinton	Rossville Consolidated School Corp	SCHOOL	401(a) Part B Plan	Certified	Defined Benefit
2013	Crawford	Crawford County	COUNTY	Crawford County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Crawford	Crawford County	COUNTY	Crawford County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Daviess	Daviess County	COUNTY	Daviess County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Daviess	Daviess County	COUNTY	Daviess County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Daviess	Barr-Reeve Community School Corporation	SCHOOL	Barr-Reeve Community Schools VEBA Trust	Certified Employees & Administrators	Defined Contribution
2013	Daviess	Daviess Community Hospital	HOSPITAL	DAVIESS COMMUNITY HOSPITAL DEFERRED	EMPLOYEES WITH	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Ameriprise Financial Services, Inc	National Benefits	800-862-7919	bobby.2.swoboda@ampf.com	Charlestown Housing Authority	$36,875.54
LIFE INSURANCE CO OF THE SOUTHWEST	MATTHEW WALKER	812-283-0727	matthew@walkerfinancialstrategies.com	CLARK-FLOYD COUNTIES CONV TOURISM BUREAU	$8,730.90
ROSE FINANICAL	MELINDA BOONE	317-558-8000	melinda.boone@rose401k.com	JEFF/CLARK BUILDING AUTHORITY	$7,791.67
Clay County Sheriff's Merit Board	Michael Heaton	812-446-2535	mheaton@claycountyin.gov	Clay County Sheriff's Department	$118,259.00
Clay County Sheriff's Merit Board	Michael Heaton	812-446-2535	mheaton@claycountyin.gov	Clay County Sheriff's Department	$6,741.00
Life Associates	Keri Bredwell	800-532-2150	kbredwell@lifeassociates.com	Brazil Housing Authority	$26,000.00
MCCREADY AND KEENE, INC	PAM CRIM	317-849-4333	pam.crim@oneamerica.com	CLINTON COUNTY	$196,793.00
Municipal Electric and Water Utilities of Frankfort Indiana	Stacy Felty	765-659-3361	sfelty@fmu-in.com	Municipal Electric and Water Utilities of Frankfort Indiana	$193,933.58
Rossville Consolidated School District	Mandi Pennington	765-379-2990	mpennington@rcsd.k12.in.us	Rossville Consolidated School District	$113,500.00
Crawford County Sheriff's Merit Board	Tim Wilkerson	812-338-2802	sheriffwilkerson@hotmail.com	Crawford County Sheriff's Department	$1,809.00
Crawford County Sheriff's Merit Board	Tim Wilkerson	812-338-2802	sheriffwilkerson@hotmail.com	Crawford County Sheriff's Department	$71,691.00
Daviess County Sheriff's Merit Board	Jerry Harbstreit	812-254-1060	jharbstreit@dcsheriff.com	Daviess County Sheriff's Department	$11,985.00
Daviess County Sheriff's Merit Board	Jerry Harbstreit	812-254-1060	jharbstreit@dcsheriff.com	Daviess County Sheriff's Department	$160,394.00
Mid America Adm & Retirement Solutions	Emily Kopp	863-688-4200	Emily.Kopp@midamerica.biz	Barr-Reeve Community Schools	$104,953.36
PRINCIPAL FINANCIAL GROUP	DAVE MURPHY	800-543-4015	MURPHY.DAVE@PRINCIPAL.COM	DAVIESS COMMUNITY HOSPITAL	$175,464.34

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
8	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	1	6	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	10	2	5	1/1/2013	7.00%	5.00%	0.00%	3.50%	23.40%	3.00%	$548,108	Frozen Initial Liability	30
14	0	0	0	1/1/2013	7.00%	5.00%	0.00%	3.50%	1.40%	0.00%	$548,108	Aggregate	0
9	2	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	9	0	10	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
43	7	0	16	1/1/2013	5.00%	3.00%	0.00%	0.20%	12.00%	3.00%	$2,834,253	Frozen Initial Liability	30
70	0	0	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	0	0	1	1/1/2013	7.00%	5.00%	0.00%	6.90%	2.20%	0.00%	$276,947	Aggregate	0
2	6	1	6	1/1/2013	7.00%	5.00%	0.00%	6.90%	24.50%	0.00%	$276,947	Frozen Initial Liability	30
17	0	0	1	1/1/2013	7.00%	5.00%	0.00%	6.70%	1.30%	0.00%	$689,990	Aggregate	0
9	8	1	5	1/1/2013	7.00%	5.00%	0.00%	6.70%	21.00%	3.00%	$689,990	Frozen Initial Liability	30
35	17	4	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
309	0	21	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,067,760.00	$1,568,526.00	$ 500,766.00	68.07 %	$146,133.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$136,285.00	$136,285.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value	$4,936,180.00	$7,747,300.00	$ 2,811,120.00	63.71 %	$79,656.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25 % of Actual Market Value	$68,274.00	$68,274.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25 % of Actual Market Value	$707,027.00	$802,102.00	$ 95,075.00	88.15 %	-$50,709.00
01/01/2013	75% of Expected Actuarial Value plus 25% of actual market value	$176,132.00	$176,132.00	$ 0.00	100.00 %	-$0.08
01/01/2013	75% of Expected Actuarial Value plus 25% of actual market value	$2,772,390.00	$3,052,718.00	$ 280,328.00	90.82 %	-$44,965.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Dearborn	Dearborn County	COUNTY	Dearborn County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Dearborn	Dearborn County	COUNTY	Dearborn County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Dearborn	Aurora Civil City	CITY/TOWN	Nationwide	Utility Employees	Defined Benefit
2013	Dearborn	Lawrenceburg Civil City	CITY/TOWN	IAM C67 Plan (Union Pension)	City Police and Fire	Defined Contribution
2013	Dearborn	Lawrenceburg Civil City	CITY/TOWN	IAM C35 Plan (Union Pension)	Regular City and	Defined Contribution
2013	Dearborn	Sunman-Dearborn Community School Corporation	SCHOOL	401A Profit Sharing	Teachers and Administrators	Defined Contribution
2013	Dearborn	Dearborn County Hospital	HOSPITAL	Retirement Plan for Employees of Dearborn	All employees	Defined Benefit
2013	Dearborn	Lawrenceburg Conservancy District	SPECIAL	IAM Pension	laborer/office	Defined Benefit
2013	Dearborn	Lawrenceburg-Manchester-Sparta	SPECIAL	Simplified Employee Pension Plan	all	Defined Contribution
2013	Decatur	Greensburg Community School	SCHOOL	401 A Employer Contribution Plan	Certified	Defined Contribution
2013	Decatur	Decatur County Memorial Hospital	HOSPITAL	Decatur County Memorial Hospital Retirement	All	Defined Contribution
2013	DeKalb	Dekalb County	COUNTY	DeKalb County Police Retirement Plan	Merit Employees	Defined Benefit
2013	DeKalb	Dekalb County	COUNTY	DeKalb County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Delaware	Delaware County	COUNTY	Delaware County EMS 457 Plan	All Employees after	Defined Contribution
2013	Delaware	Delaware County	COUNTY	Delaware County Police Retirement Plan	Merit Emploees	Defined Benefit
2013	Delaware	Delaware County	COUNTY	Delaware County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Delaware	Yorktown Civil Town	CITY/TOWN	ICMA-RC	TOWN MANAGER	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Dearborn County Sheriff's Merit Board	Mike Kreinhop	812-537-8886	mkreinhop@dearborncounty.in.gov	Dearborn County Sheriff's Department	$36,674.00
Dearborn County Sheriff's Merit Board	Mike Kreinhop	812-537-8886	mkreinhop@dearborncounty.in.gov	Dearborn County Sheriff's Department	$171,238.00
Ameriprise Financial Services, Inc.	Eric Oatman	812-584-1498	eric.d.oatman@ampf.com	Aurora Municipal Utilities	$28,799.34
City of Lawrenceburg	Jackie Stutz	812-537-7136	lawctjackie@nsionline.com	City of Lawrenceburg	$140,652.00
City of Lawrenceburg	Jackie Stutz	812-537-7131	lawctjackie@nsionline.com	City of Lawrenceburg	$148,439.00
VALIC	Gary Bridwell	812-583-6353	gary.bridwell@valic.com	Sunman Dearborn Community Schools	$671,648.32
Dearborn County Hospital	Claudia Richardt	812-537-8120	crichardt@dch.org	Dearborn County Hospital	$1,508,887.00
IAM Pension	Debbie Biddle	812-539-3136	lawconcydist@embarqmail.com	LCD	$20,800.00
United Community Bank	Bridget Davidson	812-926-4822	bridget.davidson@bankucb1.com	LMS Conservancy District	$10,602.66
Valic	Gary Bridwell	800-892-5558	gary.bridwell@valic.com	Greensburg Community Schools	$79,080.56
American United Life Insurance	Mark Larson	317-285-1773	Mark.larson@oneamerica.com	Decatur County Memorial Hospital	$661,798.00
DeKalb County Sheriff's Merit Board	Donald Lauer	260-925-3365	dlauer@co.dekalb.in.us	DeKalb County Sheriff's Department	$161,484.00
DeKalb County Sheriff's Merit Board	Donald Lauer	260-925-3365	dlauer@co.dekalb.in.us	DeKalb County Sheriff's Department	$4,353.00
Delaware County EMS	Jason Rogers	765-747-7790	jrogers@co.delaware.in.us	Delaware County	$89,861.04
Delaware County Sheriff's Merit Board	Michael Scroggins	765-747-7885	mscroggins@co.delaware.in.us	Delaware County Sheriff's Department	$908,586.00
Delaware County Sheriff's Merit Board	Michael Scroggins	765-747-7885	mscroggins@co.delaware.in.us	Delaware County Sheriff's Department	$140,410.00
TOWN OF YORKTOWN	BETH NEFF	765-759-4002	beth@yorktownindiana.org	Town of Yorktown	$5,000.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
29	0	0	2	1/1/2013	7.00%	5.00%	0.00%	3.70%	2.40%	0.00%	$1,449,613	Aggregate	0
20	9	3	5	1/1/2013	7.00%	5.00%	0.00%	3.70%	11.80%	3.00%	$1,449,613	Frozen Initial Liability	30
12	6	3	21	12/31/2012	5.50%	0.00%	0.00%	9.72%	100.00%	0.00%	$598,257	Individual Actuarial Cost Method	0
26	5	1	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
40	14	2	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
175	48	0	12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
554	158	175	185	7/3/2013	7.50%	4.50%	0.00%	5.44%	4.17%	0.00%	$36,153,924	Frozen Initial Liability	0
4	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
103	47	1	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
367	120	36	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	5	1	13	1/1/2013	7.25%	4.50%	2.00%	4.40%	22.70%	3.00%	$830,413	Frozen Initial Liability	30
18	0	0	0	1/1/2013	7.25%	4.50%	2.00%	4.40%	0.40%	0.00%	$830,413	Aggregate	0
37	7	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
35	7	2	31	1/1/2013	7.00%	5.00%	3.00%	2.90%	50.70%	3.00%	$1,932,846	Frozen Initial Liability	30
42	0	0	7	1/1/2013	7.00%	5.00%	3.00%	2.90%	6.90%	0.00%	$1,932,846	Aggregate	0
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Acutuarial Value Plus 25% of Actual Market Value	$318,893.00	$318,893.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$4,633,155.00	$4,683,082.00	$ 49,927.00	98.93 %	-$252,538.00
01/01/2012	Market Value of Assets	$513,517.00	$799,561.00	$ 286,044.00	64.22 %	$799,561.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/1900	Five-year expected return method	$23,996,810.00	$24,857,348.00	$ 860,538.00	96.54 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$4,941,947.00	$6,014,974.00	$ 1,073,027.00	82.16 %	$25,435.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$107,836.00	$107,836.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$12,958,491.00	$19,344,943.00	$ 6,386,452.00	66.99 %	$1,914,734.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$502,212.00	$793,511.00	$ 291,299.00	63.29 %	$29,903.00
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Delaware	Inspire Academy	SCHOOL	403b	Full time	Defined Contribution
2013	Delaware	Delaware Co Convention And Visitor Bure	SPECIAL	Simplified Employee Pension Plan	Management	Defined Benefit
2013	Delaware	E.C.I. Regional Planning District, Inc.	SPECIAL	Raymond James Simple IRA	all employees	Defined Benefit
2013	Dubois	Dubois County	COUNTY	Dubois County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Dubois	Ferdinand Civil Town	CITY/TOWN	Town of Ferdinand Deferred Compensation Plan	Full time	Defined Contribution
2013	Dubois	Jasper Civil City	CITY/TOWN	City of Jasper Volunteer Firefighters' Retirement	Volunteer Firefighters	Defined Contribution
2013	Dubois	Northeast Dubois County School Corporation	SCHOOL	401(a)	Certified	Defined Contribution
2013	Dubois	Dubois County Airport Authority	SPECIAL	IRA	full time/part time	Defined Contribution
2013	Elkhart	Elkhart County	COUNTY	Elkhart County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Elkhart	Elkhart County	COUNTY	Elkhart County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Elkhart	Clinton Township	TOWNSHIP	VFIS Specialty Benefits	voluntary firefighters	Defined Contribution
2013	Elkhart	Bristol Civil Town	CITY/TOWN	Governmental 457B Plan	full time employees	Combination/Hybrid
2013	Elkhart	Middlebury Civil Town	CITY/TOWN	Nationwide Governmental 401(a) Plan	all full time	Defined Contribution
2013	Elkhart	Fairfield Community School	SCHOOL	Fairfield Community Schools Teachers 401(a)	Certified Teachers	Defined Contribution
2013	Elkhart	Fairfield Community School	SCHOOL	Fairfield Community School District Administrator's	Administrators	Defined Contribution
2013	Elkhart	Goshen Community School	SCHOOL	401(a)	Certified	Defined Contribution
2013	Elkhart	Elkhart Housing Authority	SPECIAL	Housing Authority City of Elkhart	local	Defined Contribution
2013	Fayette	Fayette County	COUNTY	Fayette County Police Pension	Merited County	Defined Contribution
2013	Floyd	Floyd County	COUNTY	Floyd County Police Retirement Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Inspire Academy	Leslie Draper	765-216-7980	ldraper@inspireacademymuncie.org	Inspire Academy	$6,126.14
TLF Investments	Tracy L Fruitt	765-286-7050	tracy.fruitt@ingfp.com	Delaware Co Convention & Tourism Commission	$7,723.04
Raymond James	Gary Demaree	765-288-0362	gary.Demaree@RaymondJames.com	ECI Regional Planning District	$1,750.23
Dubois County Sheriff's Merit Board	Donald R Lampert	812-482-3522	donnylampert@duboiscountyin.org	Dubois County Sheriff's Dept	$179,928.00
Benefit Administrators LLC	Cindy Swartout	859-317-5435	cswartout@benadms.com	Town of Ferdinand	$19,516.01
Springs Valley Bank & Trust	Sandra	812-634-1010	shemmerlein@svbt.com	City of Jasper	$39,000.00
Security Benefits	Randy Ewin	800-440-5218	randy.ewin@siionline.com	Northeast Dubois County School Corp.	$12,600.00
Dubois Co Airport Authority	M Travis McQueen	812-683-5454	airport@psci.net	Dubois County Airport Authority	$5,628.63
Elkhart County Sheriff's Merit Board	Pauline Graff	574-535-6719	pgraff@elkhartcounty.com	Elkhart County Sheriff's Department	$408,777.00
Elkhart County Sheriff's Merit Board	Pauline Graff	574-535-6719	pgraff@elkhartcounty.com	Elkhart County Sheriff's Department	$21,797.00
VFIS	Walter Cook	800-233-1957	kbecht@downeypublicrisk.com	Clinton Township	$15,882.00
Hoosier Start	Tonya Evans	877-728-6738	tonya.evans@gwrs.com	Town of Bristol	$38,845.57
Nationwide Retirement Solutions	Christine Boylan	800-321-7167	boylanc@nationwide.com	Town of Middlebury	$36,350.00
Fairfield Community Schools	Philip R. Menzie	574-831-2188	pmenzie@fairfield.k12.in.us	Fairfield Community Schools	$65,543.00
Fairfield Community Schools	Philip R. Menzie	574-831-2188	pmenzie@fairfield.k12.in.us	Fairfield Community Schools	$25,925.57
MetLife	Rick Levey	800-844-5916	rlevey@metlife.com	GCS	$126,863.10
Mass Mutual Financial Group	Cheryl Keller	860-835-9441	ckeller@massmutal.com	Housing Authority City of Elkhart	$147,423.00
Union Savings and Loan Association	Joyce Adams	765-825-2171	jadams@uslabank.com	Fayette County	$108,207.00
Floyd County Sheriff's Merit Board	Sheriff Darell Mills	812-948-5400	dmills@fcsdin.net	Floyd County Sheriff's Department	$489,293.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
0	6	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	8	1	5	1/1/2013	7.00%	5.00%	0.00%	5.80%	20.80%	3.00%	$826,602	Frozen Initial Liablility	30
17	0	4	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
14	24	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	21	0	16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	0	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
47	19	8	53	1/1/2013	7.25%	4.50%	0.00%	4.50%	14.70%	3.00%	$2,979,532	Frozen Initial Liability	30
66	0	0	0	1/1/2013	7.25%	4.50%	0.00%	4.50%	0.80%	0.00%	$2,979,532	Aggregate	0
18	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	7	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
53	77	0	22	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	6	0	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
461	79	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	17	3	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	3	1	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	12	2	13	1/1/2013	7.00%	5.00%	3.00%	5.20%	25.60%	3.00%	$1,683,820	Frozen Initial Liability	30

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$2,678,150.00	$3,070,127.00	$ 391,977.00	87.23 %	-$168,655.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$16,227,617.00	$17,434,001.00	$ 1,206,384.00	93.08 %	-$1,043,976.00
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$148,360.00	$148,360.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$8,596,259.00	$9,639,382.00	$ 1,043,123.00	89.18 %	-$427,811.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Floyd	Floyd County	COUNTY	Floyd County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Floyd	Lafayette Twp Fire District	SPECIAL	MASS MUTUAL RETIREMENT PLAN	ALL FULL TIME EMPLOYEES	Combination/Hybrid
2013	Floyd	New Albany Federal Housing Authority	SPECIAL	Housing Authority of the City of New Albany 457b Deferred Compensation Plan	All employees who have been employed	Defined Contribution
2013	Floyd	New Albany Federal Housing Authority	SPECIAL	Housing Authority of the City of New Albany Retirement Plan	all employees who were employed by	Defined Contribution
2013	Fountain	Fountain County	COUNTY	Fountain County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Fountain	Fountain County	COUNTY	Fountain County Police Benefit Plan	Merit	Defined Benefit
2013	Fountain	Fountain County Solid Waste	SPECIAL	Fountain County Retirement	all full time	Defined Contribution
2013	Franklin	Franklin County	COUNTY	Franklin County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Franklin	Franklin County	COUNTY	Franklin County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Franklin	Franklin County Community School Corporation	SCHOOL	MetLife	Certified	Defined Contribution
2013	Franklin	Brookville Lake Regional Waste Dist	SPECIAL	Principal Funds Simple IRA	All	Combination/Hybrid
2013	Fulton	Fulton County	COUNTY	FULTON COUNTY POLICE RETIREMENT PLAN	MERIT EMPLOYEES	Defined Benefit
2013	Fulton	Fulton County	COUNTY	FULTON CO POLICE BENEFIT PLAN	MERIT EMPLOYEES	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Floyd County Government	Sheriff Darell Mills	812-948-5400	dmills@fcsdin.net	Floyd County Sheriff"s Department	$10,707.00
LAFAYETTE FIRE PROTECTION DISTRICT	JEREMY KLEIN	812-923-8003	jklein@insightbb.com	LAFAYETTE FIRE PROTECTION DISTRICT	$12,800.95
Housing Authority of the City of New Albany	Bob Lane	812-206-2033	blane@nahain.com	Housing Authority of the City of New Albany	$26,091.00
Housing Authority of the City of New Albany	Bob Lane	812-206-2033	blane@nahain.com	Housing Authority of the City of New Albany	$134,116.00
Fountain County Sheriff's Merit Board	William D Sanders, Jr.	765-793-3545	billsanders1956@yahoo.com	Fountain County Sheriff's Department	$42,972.00
Fountain County Sheriff's Merit Board	William D Sanders, Jr.	765-793-3545	billsanders1956@yahoo.com	Fountain County Sheriff's Department	$3,916.00
Fountain Co Commissioners	Brenda Hardy,	765-793-2243	bhardy@fountainco.net	Fountain County	$0.00
Franklin County Sheriff's Merit Board	Ken Murphy	765-647-0250	kmurphy@franklincounty.in.gov	Franklin County Sheriff's Department	$79,139.00
Franklin County Sherriff;s Merit Board	Ken Murphy	765-647-0250	kmurphy@franklincounty.in.gov	Franklin County Sherriff's Department	$11,964.00
Metropolitan Life	Larry Turow	800-667-5792	lturow@metlife.com	Franklin County Community School Corp.	$472,808.04
American Equity Investment Corp.	Lauren R. Fuller	812-945-9888	blrwd1974@yahoo.com	Brookville	$3,087.55
FULTON COUNTY SHERIFF'S MERIT BOARD	WALKER CONLEY	574-223-2819	jberlastyfcsd@rtcol.com	FULTON COUNTY SHERIFF'S DEPARTMENT	$82,372.00
FULTON CO SHERIFF'S MERIT BOARD	WALKER CONLEY	574-223-2819	jberlastyfcsd@rtcol.com	FULTON CO SHERIFF'S DEPART	$3,614.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
31	0	0	3	1/1/2013	7.00%	5.00%	3.00%	5.20%	0.80%	0.00%	$1,683,820	Aggregate	0
10	1	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
22	0	0	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	5	3	4	1/1/2013	7.00%	5.00%	0.00%	6.90%	15.90%	3.00%	$313,342	Frozen Initial Liability	30
8	0	0	1	1/1/2013	7.00%	5.00%	0.00%	6.90%	1.10%	0.00%	$313,342	Aggregate	0
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	2	1	2	1/1/2013	7.00%	5.00%	0.00%	11.59%	19.70%	3.00%	$474,584	Frozen Initial Liability	30
12	0	0	2	1/1/2013	7.00%	5.00%	0.00%	11.59%	2.60%	0.00%	$474,584	Aggregate	0
145	24	17	36	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	4	0	5	1/1/2013	7.00%	5.00%	0.00%	7.03%	20.80%	3.00%	$417,060	FROZEN INITIAL LIABILITY	30
10	0	0	0	1/1/2013	7.00%	5.00%	0.00%	7.03%	1.00%	0.00%	$417,060	AGGREGATE	0

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$279,409.00	$279,409.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,259,103.00	$1,291,324.00	$ 32,221.00	97.50 %	-$9,423.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$110,516.00	$110,516.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value	$1,656,721.00	$1,895,713.00	$ 238,992.00	87.39 %	-$32,838.00
01/01/2013	Market Value	$130,200.00	$130,200.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% OF EXPECTED ACTUARIAL VALUE,PLUS 25% OF ACTUAL MARKET VALUE	$1,821,538.00	$1,912,794.00	$ 91,256.00	95.23 %	-$20,051.00
01/01/2013	75% OF EXPECTED ACTURARIAL VALUE PLUS 25% OF ACTUAL MARKET VALUE	$97,418.00	$97,418.00	$ 0.00	100.00 %	$0.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Gibson	Gibson County	COUNTY	Gibson County Police Benefir Plan	Merit Employees	Defined Benefit
2013	Gibson	Gibson County	COUNTY	Gibson County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Gibson	Haubstadt Civil Town	CITY/TOWN	Deferred Comp	Full time	Defined Contribution
2013	Gibson	Owensville Civil Town	CITY/TOWN	457B	Full Time Employees	Defined Contribution
2013	Gibson	East Gibson School Corporation	SCHOOL	Valic	Full Time Certified	Defined Contribution
2013	Grant	Grant County	COUNTY	HOOSIER S.T.A.R.T	FULL TIME	Defined Contribution
2013	Grant	Grant County	COUNTY	IN SHERIFFS 457(b)	SHERIFF DEPUTIES	Defined Contribution
2013	Grant	Mississinewa Community School	SCHOOL	Mississinewa Veba	Certified and	Defined Contribution
2013	Grant	Marion Housing Authority	SPECIAL	Housing Authority of the City of Marion Employees' Pension Plan	Full-Time Employees with 6 month service	Defined Contribution
2013	Greene	Greene County	COUNTY	Greene County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Greene	Greene County	COUNTY	Greene County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Greene	Bloomfield School District	SCHOOL	Valic	Full Time	Defined Contribution
2013	Greene	White River Valley Consolidated	SCHOOL	401 A	Certified	Defined Contribution
2013	Greene	Greene County General Hospital	HOSPITAL	Greene County General Hospital Retirement Plan	Full time	Defined Contribution
2013	Hamilton	Hamilton County	COUNTY	Hamilton County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Hamilton	Hamilton County	COUNTY	Hamilton County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Hamilton	Sheridan Civil Town	CITY/TOWN	Retirement Plan	All Full-Time	Defined Contribution
2013	Hamilton	Options Charter	SCHOOL	Indiana Public Charter Schools Assoc	Employees of IN Public Charter	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Gibson County Sheriff's Merit Board	Sheriff George Ballard	812-385-3496	ballard@gibsoncounty.com	Gibson County Sheriff's Department	$20,874.00
Gibson County Sheriff's Merit Board	Sheriff George Ballard	812-385-3496	ballard@gibsoncountysheriff.com	Gibson County Sheriff's Department	$168,210.00
Nationwide Retirment	Kim Daniel	877-677-3678	nrsforu@nationwide.com	Town of Haubstadt	$12,275.50
Town of Owensville	Kristy York	812-724-4151	owensvillect@sit-co.net	Town of Owensville	$7,912.29
Valic	David Dassell	800-892-5558	david.dassell@valic.com	East Gibson School Corporation	$15,671.25
GREAT WEST RETIREMENT SERVICES	GEORGE	765-480-2747	george.foster@gwrs.com	GRANT COUNT	$0.00
MCCREADY & KEENE INC	ELAINE BEATY	317-818-7345	elaine.beaty@oneamerica.com	GRANT COUNTY	$0.00
Meritain	Keri Campbell	888-711-9182	participantdata@meritain.com	Mississinewa Community Schools	$76,823.00
Housing Authority of the City of Marion Employees' Pension Plan	Steve Sapp	765-664-5194	steve@marionha.com	Marion Housing Authority	$52,562.00
Greene County Sheriff's Merit Board	Sheriff Terry Pierce	812-384-4422	terry.pierce@co.greene.in.us	Greene County Sheriff's Department	$11,442.00
Greene County Sheriff's Merit Board	Sheriff Terry Pierce	812-384-4422	terry.pierce@co.greene.in.us	Greene County Sheriff's Department	$77,953.00
Bloomfield School District	Stacey Robinette	812-384-4386	srobinette@bsd.k12.in.us	Bloomfield School District	$165,740.28
Horace Mann	Brad Bosecker	812-886-1268	bradley.bosecker@horacemann.com	White River Valley School Corp	$112,702.83
Greene County General Hospital	April Settles	812-847-5212	april.settles@mygcgh.org	Greene County General Hospital	$1,114,850.54
Hamilton County Sheriff's Merit Board	Sheriff Mark Bowen	317-776-1248	mark.bowen@hamiltoncounty.in.gov	Hamilton County Sheriff's Department	$1,072,004.00
Hamilton County Sheriff's Merit Board	Sheriff Mark Bowen	317-776-1248	mark.bowen@hamiltoncounty.in.gov	Hamilton County Sheriff's Department	$22,047.00
American Funds	John Kerr	317-896-9191	john.ker@edwardjones.com	Town of sheridan	$0.00
Options Charter Schools	Sherrie Bly	317-773-8659	sbly@optionsined.org	Indiana Public Charter Schools Assoc	$54,987.47

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
17	0	0	4	1/1/2013	7.00%	5.00%	0.00%	0.80%	2.90%	0.00%	$704,545	Aggregate	0
11	6	0	8	1/1/2013	7.00%	5.00%	0.00%	0.80%	27.80%	0.00%	$704,545	Frozen Initial Liability	30
6	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	0	2	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	23	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
31	0	0	61	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	0	3	61	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
34	115	56	56	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	15	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	0	0	1	1/1/2013	7.00%	5.00%	0.00%	3.10%	2.20%	0.00%	$427,638	Aggregate	0
5	6	4	5	1/1/2013	7.00%	5.00%	0.00%	3.10%	16.70%	3.00%	$427,638	Frozen Initial Liability	30
105	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
41	4	0	7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
38	21	3	25	1/1/2013	7.00%	5.00%	2.00%	9.70%	33.70%	0.00%	$3,401,462	Frozen Initial Liability	30
59	0	0	4	1/1/2013	7.00%	5.00%	2.00%	9.70%	0.80%	0.00%	$3,401,462	Aggregate	0
20	3	3	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	13	6	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$177,411.00	$228,026.00	$ 50,615.00	77.80 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$2,379,671.00	$3,287,651.00	$ 907,980.00	72.38 %	$93,994.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$230,102.00	$230,102.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,302,049.00	$1,649,271.00	$ 347,222.00	78.95 %	-$3,705.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value	$19,893,618.00	$24,301,941.00	$ 4,408,323.00	81.86 %	$197,262.00
01/01/2013	Market Value	$503,087.00	$503,087.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

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SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Hamilton	Options Charter School - Noblesville	SCHOOL	Indiana Public Charter Schools Assoc	Employees of IN Public Charter	Defined Contribution
2013	Hamilton	Sheridan Community Schools	SCHOOL	AIG VALIC	Teacher and Full	Defined Contribution
2013	Hamilton	Westfield-Washington School	SCHOOL	Valic	Administrators and	Defined Contribution
2013	Hamilton	Westfield Public Library	LIBRARY	Westfield Public Library 403(b) Plan	Over 18 full & part-time	Defined Contribution
2013	Hancock	Hancock County	COUNTY	Hancock County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Hancock	Hancock County	COUNTY	Hancock County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Hancock	Greenfield Central Community School	SCHOOL	Indiana HRA	Teachers/Administrat	Defined Contribution
2013	Hancock	Greenfield Central Community School	SCHOOL	401(A) PLAN	Teachers/Administrat	Defined Contribution
2013	Hancock	Hancock Madison Shelby Educational Services	SCHOOL	Valic 401a	Administrators	Defined Contribution
2013	Hancock	Hancock Madison Shelby Educational Services	SCHOOL	Metlife 401a	Certified Employees	Defined Contribution
2013	Hancock	Interlocal Association	SPECIAL	Nationwide	Admin/Clerical	Combination/Hybrid
2013	Harrison	Harrison County	COUNTY	Harrison County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Harrison	Harrison County	COUNTY	Harrison county Police Benefit Plan	Merit Employees	Defined Benefit
2013	Harrison	Elizabeth Civil Town	CITY/TOWN	SIMPLE INDIVIDUAL ANNUITY	SIMPLE IRA	Combination/Hybrid
2013	Harrison	Lanesville Civil Town	CITY/TOWN	457(b)	Full Time	Combination/Hybrid
2013	Harrison	Palmyra Civil Town	CITY/TOWN	457B	Full & Part Time	Defined Contribution
2013	Harrison	Lanesville School Corporation	SCHOOL	Mass Mutual	Certified & Non-	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Options Charter Schools	Sherrie Bly	317-773-8659	sbly@optionsined.org	Indiana Public Charter Schools Assoc	$54,987.47
Sheridan Community Schools	Robin Popejoy	317-758-4172	rpopejoy@sheridan.k12.in.us	Sheridan Community Schools	$50,000.00
Valic (c/o JPMorgan Chase)	Kevin Cole	317-698-2598	kevin.cole@valic.com	Westfield Washington Schools	$144,174.00
Westfield Washington PublicL Library	Sheryl A. Sollars	317-896-9391	ssollars@wwpl.lib.in.us	Westfield Washington Public Library	$4,890.00
Hancock County Sheriff's Merit Board	Mike Shepherd	317-477-1147	mshepherd@hancockcoingov.org	Hancock County Sheriff's Department	$455,391.00
Hancock County Sheriff's Merit Board	Mike Shepherd	317-477-1147	mshepherd@hancockcoingov.org	Hancock County Sheriff's Department	$71,780.00
Greenfield-Central Com Sch Corp	Ruthann Fisher	317-462-4434	rfisher@gcsc.k12.in.us	Greenfield-Central Com Sch Corp	$147,311.00
Greenfield-Central Com Sch Corp	Ruthann Fisher	317-462-4434	rfisher@gcsc.k12.in.us	Greenfield-Central Com Sch Corp	$424,721.00
Valic	Bill Bohney	800-892-5558	william.bohney@valic.com	Hancock Madison Shelby Educational Services	$12,462.07
Metropolitan Life	David Klaus	317-818-4673	dklaus@metlife.com	Hancock Madison Shelby Educational Services	$177,319.51
Nationwide	David Spears	317-462-0248	dpears1@hotmail.com	Interlocal Association	$33,855.10
Harrison County Sheriff's Merit Board	Sheriff Rod Seelye	812-738-2195	carolyn.creal@hcsdin.net	Harrison County Sheriff's Department	$147,718.00
Harrison County Sheriff's Merit Board	Sheriff Rod Seelye	812-738-2195	carolyn.creal@hcsdin.net	Harrison County Sheriff's Department	$13,409.00
MUTUAL OF AMERICA	MEGON MILLER	317-237-2190	town02@hotmail.com	TOWN of ELIZABETH	$3,701.98
American Funds	Ellen Stone	812-989-7551	ellenstone9@hotmail.com	Town of Lanesville	$2,260.32
America United Life	Sherri Fowler	317-285-1877	smservicecenter_rs@oneamerica.com	Town of Palmyra Water Utility	$4,201.54
Lanesville Community School Corp.	Tina Walther	812-952-2555	walthert@lanesville.k12.in.us	Tina Walther	$0.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
18	13	6	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
62	9	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
60	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	0	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
24	13	5	12	1/1/2013	7.00%	5.00%	0.00%	4.30%	23.70%	3.00%	$1,816,644	Frozen Initial Liability	30
37	0	0	3	1/1/2013	7.00%	5.00%	0.00%	4.30%	3.80%	0.00%	$1,816,644	Aggregate	0
40	221	0	18	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
196	109	0	18	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	3	0	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	83	0	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	11	7	9	1/1/2013	7.00%	5.00%	3.00%	6.50%	16.10%	3.00%	$834,997	Frozen Initial Liability	30
21	0	0	3	1/1/2013	7.00%	5.00%	3.00%	6.50%	1.40%	0.00%	$834,997	Aggregate	0
4	0	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	0	8	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$7,649,601.00	$10,013,353.00	$ 2,363,752.00	76.39 %	$112,989.00
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$548,103.00	$713,730.00	$ 165,627.00	76.79 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected actuarial value Plus 25% of Actual Market Value	$3,207,056.00	$3,207,055.70	($ 0.30)	100.00 %	$34,737.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$235,335.00	$235,335.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

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Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Hendricks	Hendricks County	COUNTY	Hendricks County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Hendricks	Hendricks County	COUNTY	Hendricks County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Hendricks	Washington Township	TOWNSHIP	Washington Twnship 401(a) Retirement Plan	full time	Defined Contribution
2013	Hendricks	North Salem Civil Town	CITY/TOWN	Edward Jones	Full Time	Defined Contribution
2013	Hendricks	Avon Community School Corporation	SCHOOL	Teachers 401a Plan #801274	Teachers	Defined Contribution
2013	Hendricks	Avon Community School Corporation	SCHOOL	Administrator 401a Paln #802580	Administrators	Defined Contribution
2013	Hendricks	Brownsburg Community School	SCHOOL	BCSC 403b plan	All	Defined Contribution
2013	Henry	Henry County	COUNTY	HENRY COUNTY POLICE RETIREMENT PLAN	MERIT EMPLOYEES	Defined Benefit
2013	Henry	Henry County	COUNTY	Henry County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Henry	Blue River Valley School Corporation	SCHOOL	403(b) Wrap Plan	All employees	Defined Contribution
2013	Henry	Henry County Memorial Hospital	HOSPITAL	Henry County Memorial Hospital Employees'	All employees	Defined Contribution
2013	Howard	Howard County	COUNTY	Howard County Police RetirementPlan	Merit Employees	Defined Benefit
2013	Howard	Howard County	COUNTY	Howard County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Howard	Eastern Howard Community School Corporation	SCHOOL	401(a) Plan	CERTIFIED/ADMINISTRATORS	Defined Contribution
2013	Howard	Excel Center Kokomo (Goodwill Educ Initiative)	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-certified	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Hendricks County Sheriff's Merit Board	David Galloway	317-745-6269	dgalloway@co.hendricks.in.us	Hendricks County Sheriff's Department	$616,123.00
Hendricks County Sheriff's Merit Board	David Galloway	317-745-6269	dgalloway@co.hendricks.in.us	Hendricks County Sheriff's Department	$88,647.00
Washington Township, Hendricks County, IN	Don Hodson	317-272-1835	dhodson@avonfd.org	Washington Township, Hendricks County, IN	$749,594.85
Edward Jones	Myles Hartwig	317-873-4086	myles.hartwig@edwardjones.com	Town of North Salem	$6,404.58
Principal Life Insurance Company	Jason Stucky	317-839-8377	jason@ngsfinancialpartners.com	Avon Community School Corporation	$924,673.00
Principal Life Insurance Company	Jason Stucky	317-839-8377	jason@ngsfinancialpartners.com	Avon Community School Corporation	$182,199.00
VALIC	Jack Martyn	317-818-5900	jack.martyn@valic.com	BCSC	$828,443.03
Henry County Sheriff's Merit Board	Bruce Baker	765-521-7032	b.baker@co.henry.in.us	Henry County Sheriff's Department	$172,522.00
Henry County Sheriff's Merit Board	Bruce Baker	765-521-7032	b.baker@co.henry.in.us	Henry County Sheriff's Department	$103,266.00
VALIC	Customer Service	888-478-7020	plan.sponsor.svc@valic.com	Blue River Valley School Corp	$0.00
Meridian Investment Advisors, Inc	Garry Lindboe	317-573-5257	glindboe@meridianinvest.com	Henry County Memorial Hospital	$971,544.00
Howard County Sheriff's Merit Board	Steven Rogers	765-456-2020	steven.rogers@co.howard.in.us	Howard County Sheriff,s Department	$361,176.00
Howard County Sheriff's Merit Board	Steven Rogers	765-456-2020	steven.rogers@co.howard.in.us	Howard County Sheriff,s Department	$20,280.00
NILES LANKFORD GROUP INC	DARCI HAMPTON	317-705-5500	dhampton@nlgfpension.com	EASTERN HOWARD SCHOOL CORPORATION	$40,320.17
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4323	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$2,173.78

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
29	16	6	18	1/1/2013	7.00%	5.00%	0.00%	4.50%	26.70%	0.00%	$2,425,021	Frozen Initial Liability	30
45	0	0	1	1/1/2013	7.00%	5.00%	0.00%	4.50%	3.20%	0.00%	$2,425,021	Aggregate	0
65	0	3	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
335	168	79	80	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	11	4	15	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
634	0	634	16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
18	10	2	7	1/1/2014	7.00%	5.00%	0.00%	3.80%	17.10%	4.00%	$1,187,993	Frozen Initial Liability	30
28	0	0	3	1/1/2013	7.00%	5.00%	0.00%	3.80%	8.20%	0.00%	$1,187,993	Aggregate	0
59	20	44	24	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1,083	84	148	17	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23	11	0	28	1/1/2013	7.00%	5.00%	3.00%	6.50%	18.00%	6.00%	$1,480,847	Frozen Initial Liability	30
34	0	0	5	1/1/2013	7.00%	5.00%	3.00%	6.50%	1.20%	0.00%	$1,480,847	Aggregate	0
57	29	9	9	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25%of Actual Market Value	$10,251,643.00	$12,415,878.00	$ 2,164,235.00	82.57 %	-$24,763.00
01/01/2013	75% of Expected Actuarial Value Plus 25%of Actual Market Value	$574,534.00	$688,894.00	$ 114,360.00	83.40 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Acturarial Value Plus 25% of Actual Market Value	$5,243,821.00	$5,684,548.00	$ 440,727.00	92.25 %	$26,337.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$601,271.00	$1,027,194.00	$ 425,923.00	58.54 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Acturial Vale Plus 25% of Actual Market Value	$11,375,393.00	$11,927,947.00	$ 552,554.00	95.37 %	-$621,376.00
01/01/2013	75% of Expected Acturial Vale Plus 25% of Actual Market Value	$318,628.00	$318,628.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

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Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Howard	Western School Corporation	SCHOOL	Western School Corporation 401 (a) Plan	Teachers,	Defined Contribution
2013	Howard	Kokomo-Housing Authority	SPECIAL	Employees' Money Purchase Pension Plan	Full Time Employees	Defined Contribution
2013	Huntington	Huntington County	COUNTY	Huntington County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Huntington	Huntington County	COUNTY	Huntington County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Jackson	Jackson County	COUNTY	Jackson County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Jackson	Jackson County	COUNTY	Jackson County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Jackson	Brownstown Civil Town	CITY/TOWN	Section 457(b) Deferred Comp Plan	Full Time w/ Personal	Defined Contribution
2013	Jackson	Brownstown Central Community School Corporation	SCHOOL	401(a) Matched Savings Plan	Adiministators, Certified, Classified,	Defined Contribution
2013	Jackson	Medora Community School	SCHOOL	401A	Certified Staff	Defined Contribution
2013	Jackson	Medora Community School	SCHOOL	401A	Certified Staff	Defined Contribution
2013	Jackson	Jackson Co Schneck Memorial Hospital	HOSPITAL	Jackson County Schneck Memorial Hospital Employees' Pension Plan	Employees are eligible to participate	Defined Benefit
2013	Jasper	Kankakee Valley School Corporation	SCHOOL	Kankakee Valley School Corp. Non-Certified	Non-Certified	Defined Contribution
2013	Jasper	Kankakee Valley School Corporation	SCHOOL	Kankakee Valley School Lunch Retirement Plan	Lunch Program Employees	Defined Contribution
2013	Jasper	Rensselaer Central School	SCHOOL	Retirement Savings 401(a)	Teachers/Administrati	Defined Contribution
2013	Jasper	Jasper County Hospital	HOSPITAL	Hospital 401(a) Pension Plan	all	Defined Contribution
2013	Jay	Jay County Hospital	HOSPITAL	Jay County Hospital Employees' Pension Plan	Employees are eligible to participate	Defined Benefit
2013	Jefferson	Hanover Civil Town	CITY/TOWN	INPRS	ALL FULL TIME	Defined Contribution
2013	Jefferson	Madison Area Education Special	SCHOOL	Madison Area Educational Special Services Unit	ALL employees	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Axia Advisory Corporation	Matt Fleck	317-660-6842	mfleck@AxiaAdvisory.com	Western School Corporation	$0.18
Mass Mutual Financial Group	xxx	800-637-6444	deborahs@kokomoha.org	Kokomo Housing Authority	$119,660.68
Huntington County Sheriff's Merit Board	Terry Stoffel	260-356-2520	terry.stoffel@huntington.in.us	Huntington County Sheriff's Department	$5,395.00
Huntington County Sheriff's Merit Board	Terry Stoffel	260-356-2520	terry.stoffel@huntington.in.us	Huntington County Sheriff's Department	$221,290.00
Jackson County Sheriff's Merit Board	Michael Carothers	812-358-2141	mecarothers@gmail.com	Jackson County Sheriff's Dept	$209,345.00
Jackson County Sheriff's Merit Board	Michael Carothers	812-358-2141	mecarothers@gmail.com	Jackson County Sheriff's Dept	$4,249.00
Valic	Chris Brooks	317-258-1049	chris.brooks@valic.com	Town of Brownstown	$3,000.00
Brownstown Central Community School Corporation	Harry Rochner	812-358-4271	hrochner@btownccsk12.in.us	Browntown Central Community School Corporation	$54,361.61
Medora Community School Corp.	Teresa Brewer	812-966-2210	tbrewer@medora.k12.in.us	Medora Community School	$3,543.00
Medora Community School Corp.	Teresa Brewer	812-966-2210	tbrewer@medora.k12.in.us	Medora Community School Corp.	$11,365.41
Schneck Medical Center	Debbie Ridlen	812-522-0170	dridlen@schneckmed.org	Jackson County Schneck Memorial Hospital	$0.00
American United Life Insurance Co.	Patrick Knodel	800-249-6269	patrick.knodel@oneamerica.com	Kankakee Valley School Corp.	$114,820.23
American United Life Insurance Co.	Patrick Knodel	317-285-2251	patrick.knodel@oneamerica.com	Kankakee Valley School Lunch Program	$20,882.86
Met Life	Jeffry B	888-732-0414	jschankerman@metlife.com	Rensselaer Central Schools Corp	$600.00
Lincoln Financial Group	David Parish	260-637-0800	david.parish@lfg.com	Jasper County Hospital	$334,865.00
Jay County Hospital	Jerry Bozell	260-726-7131	jbozell@jaycountyhospital.com	Jay County Hospital	$600,000.00
TOWN OF HANOVER	DONNA PETTITT	812-866-2131	DPETTITT@TOWNOFHANOVER.NET	TOWN OF HANOVER	$47,079.55
Madison Special Services Unit	Chris Trader	812-265-3448	Ctrader@maessu.org	Madison Special Services Unit	$98,513.16

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
226	4	4	4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	17	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	0	0	1	1/1/2013	7.00%	5.00%	3.00%	4.00%	1.00%	0.00%	$631,667	Aggregate	0
10	5	0	7	1/1/2013	7.00%	5.00%	3.00%	4.00%	26.80%	0.00%	$631,667	Frozen Initial Liability	30
9	7	1	8	1/1/2013	7.00%	5.00%	0.00%	4.20%	32.10%	0.00%	$723,296	Frozen Initial Liability	30
16	0	0	1	1/1/2013	7.00%	5.00%	0.00%	4.20%	0.80%	0.00%	$723,296	Aggregate	0
12	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
135	19	1	4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	3	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
20	0	2	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
510	45	118	207	5/1/2013	8.00%	0.00%	0.00%	13.61%	0.00%	0.00%	$0	Accrued Benefit (Unit Credit)	30
45	42	10	10	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	1	0	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
79	44	50	17	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
403	93	65	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
163	21	48	99	1/1/2013	7.50%	4.00%	0.00%	10.20%	5.80%	0.00%	$8,097,702	Entry Age Normal Cost Method	30
4	8	1	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
50	0	58	12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$287,499.00	$287,499.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$3,735,651.00	$4,072,184.00	$ 336,533.00	91.74 %	-$15,533.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$2,803,629.00	$4,097,569.00	$ 1,293,940.00	68.42 %	-$54,254.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$183,610.00	$183,610.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
05/01/2013	Market Value	$31,113,055.00	$25,974,487.00	($ 5,138,568.00)	119.78 %	-$1,984,577.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value	$10,158,593.00	$11,895,533.00	$ 1,736,940.00	85.40 %	-$63,981.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Jefferson	Madison Consolidated School	SCHOOL	401a	Administrators	Defined Contribution
2013	Jefferson	City Of Madison Port Authority	SPECIAL	Madison Railroad Retirement Plan	All	Defined Contribution
2013	Jefferson	Southeastern Indiana Solid Waste Mgt.	SPECIAL	457b Deferred Compensation	Full Tim	Defined Contribution
2013	Jennings	Jennings County	COUNTY	Jennings County Police Retirement Plan & Benefit	Sheriff Department	Defined Contribution
2013	Jennings	Jennings County	COUNTY	457 Deferred Compensation Plan	All Full Time	Defined Contribution
2013	Johnson	Johnson County	COUNTY	Johnson County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Johnson	Johnson County	COUNTY	Johnson County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Johnson	Bargersville Civil Town	CITY/TOWN	Bargersville Utilities Pension Trust	Town/Utility	Defined Contribution
2013	Johnson	Trafalgar Civil Town	CITY/TOWN	Government 457b	full time	Defined Contribution
2013	Johnson	Edinburgh Community School Corporation	SCHOOL	Edinburgh Community School Corp	Certified Staff	Defined Contribution
2013	Johnson	Franklin Community School	SCHOOL	401(a)	Certified	Defined Contribution
2013	Johnson	Nineveh-Hensley-Jackson United School Corporation	SCHOOL	American United Life	Bus Drivers	Defined Contribution
2013	Johnson	Special Services Johnson County	SCHOOL	VALIC 403B Public Education Organizations Retirement Plan	Certified/Related Services, Clerical,	Defined Contribution
2013	Johnson	Johnson Memorial Hospital	HOSPITAL	Johnson Memorial Hospital Defined Contribution	all employees who	Defined Contribution
2013	Johnson	Johnson County Solid Waste	SPECIAL	457 Plan	Full-time	Defined Contribution
2013	Knox	Knox County	COUNTY	Knox County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Knox	Knox County	COUNTY	Knox County Police Retirement Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
MetLife	David Klaus	317-818-4673	dklaus@metlife.com	Madison Consolidated Schools	$19,612.59
Lincoln National Life	David Gent	317-259-1784	david.gent@lfg.com	Madison Railroad	$17,362.50
DWS Investments Distributors, Inc.	K.C. Crahan	800-929-0330	KC@crahanwealthmanagement.com	Southeastern Indiana Solid Waste District	$13,853.64
Morgan Stanley	Mary A. Smith	317-818-7428	mary.a.smith@morganstanley.com	Jennings County	$121,840.00
CPI - Qualified Plan Consultants Inc.	Chandra Espinosa	800-279-9916	chandra.espinosa@cpiqpc.com	Jennings County	$12,558.91
Johnson County Sheriff's Merit Board	Doug Cox	317-346-4601	dcox@co.johnson.in.us	Johnson County Sheriff's Department	$24,718.00
Johnson County Sheriff's Merit Board	Doug Cox	317-346-4601	dcox@co.johnson.in.us	Johnson County Sheriff's Department	$747,816.00
Bargersville Utilities	Nancy Kehl	317-422-3130	nkehl@townofbargersville.org	Town of Bargersville	$2,362,283.15
Wells Fargo Advisors	Christopher Gray	812-336-8110	christopher.gray@wellsfargoadvisors.com	Town of Trafalgar	$18,644.96
Metropolitan Life Insurance Company	Lottie Barcus	765-720-7786	lbarcus@metlife.com	Edinburgh Community School Corp	$16,152.32
Retirement Horizons, Inc.	Barb Guinn	888-744-4015	clients@retirement-horizons.com	Franklin Community Schools	$239,007.37
Nineveh Hensley Jackson United School Corp	Terri Ellington	317-878-2100	tellington@nhj.k12.in.us	Nineveh Hensley Jackson United School Corporation	$6,746.51
VALIC	Adam Bunday	800-892-5558	adam.bunday@valic.com	Special Services, Johnson County and Surrounding Schools	$64,074.51
Lincoln Financial Group	Peggy Mungovan	260-486-2255	pmungovan@lnc.com	Johnson Memorial Hospital	$1,030,204.00
Nationwide Retirement Solutions	Kim Daniel	877-677-3678	nationwide@nationwide.com	Johnson County Solid Waste Management Distrcit	$9,791.26
Knox County Sheriff's Merit Board	Michael Morris	812-882-7660	mindy@knoxcounty.in.gov	Knox County Sheriff's Department	$4,903.00
Knox County Sheriff's Merit Board	Michael Morris	812-882-7660	mindy@knoxcounty.in.gov	Knox County Sheriff's Department	$100,097.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
15	0	0	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	0	0	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	7	0	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
82	68	25	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
56	0	0	4	1/1/2013	7.00%	5.00%	0.00%	4.70%	1.00%	0.00%	$2,635,081	Aggregate	0
27	29	4	32	1/1/2013	7.00%	5.00%	0.00%	4.70%	25.70%	3.00%	$2,635,081	Frozen Initial Liability	30
30	7	4	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
66	0	2	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
458	0	113	23	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	10	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
73	35	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
434	120	92	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	4	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
17	0	0	1	1/1/2013	7.00%	5.00%	0.00%	5.60%	0.90%	0.00%	$609,667	Aggregate	0
8	9	1	10	1/1/2013	7.00%	5.00%	0.00%	5.60%	22.30%	3.00%	$609,667	Frozen Initial Liability	30

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$682,370.00	$682,370.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$10,560,096.00	$14,113,423.00	$ 3,553,327.00	74.82 %	$281,607.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$47,935.00	$47,935.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,612,708.00	$2,178,510.00	$ 565,802.00	74.03 %	-$29,802.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Kosciusko	Kosciusko County	COUNTY	Kosciusko County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Kosciusko	Kosciusko County	COUNTY	Kosciusko County Police Retirement Plan	Sheriffs Department and Benefit Plan	Defined Benefit
2013	Kosciusko	Turkey Creek Township	TOWNSHIP	American United Life	firemen	Defined Contribution
2013	Kosciusko	Silver Lake Civil Town	CITY/TOWN	The State of Indiana Public Employee Deferred	Full Time	Defined Contribution
2013	Kosciusko	Syracuse Public Library	LIBRARY	HOOSIER S.T.A.R.T.	Full-time	Defined Contribution
2013	LaGrange	Lagrange County	COUNTY	LaGrange County Police Retirement Plan	Merit Employees	Defined Benefit
2013	LaGrange	Lagrange County	COUNTY	LaGrange County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Lake	Lake County	COUNTY	Lake County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Lake	Lake County	COUNTY	Lake County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Lake	East Chicago Civil City	CITY/TOWN	Life Associates, Inc	Redevelopment	Defined Contribution
2013	Lake	Lake Station Civil City	CITY/TOWN	Nationwide Retirement Solutions -457	Full time	Combination/Hybrid
2013	Lake	Munster Community School	SCHOOL	School Town of Munster 401(a) Plan	All Regular Contract	Defined Contribution
2013	Lake	Gary Public Transportation	SPECIAL	Gary Public Transportation Corporation Employees	Full time	Defined Contribution
2013	Lake	Gary Public Transportation	SPECIAL	Gary Public Transportation Corporation Employees	Full time	Defined Contribution
2013	Lake	Independence Hill Conservancy District	SPECIAL	THE STATE OF INDIANA PUBLIC EMPLOYEE DEFERRED COMPENSATION PLAN	FULL TIME	Defined Contribution
2013	Lake	Merrillville Conservancy	SPECIAL	State of Indiana Public Employee Def Comp Plan	Full time	Defined Contribution
2013	LaPorte	Laporte County	COUNTY	LaPorte County Sheriff's Departement Retirement Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Kosciusko County Sheriff's Merit Board	William Rocky Goshert	574-265-2228	rgoshert@kcgov.com	Kosciusko County Sheriff's Department	$41,023.00
Kosciusko County Sheriff's Merit Board	William Rocky Goshert	574-265-2228	rgoshert@kcgov.com	Kosciusko County Sheriff's Department	$294,090.00
American United Life Insurance Co	Amy Jarvis	317-285-1877	tctt@syracusein.org	Turkey Creek Fire Territory	$720.00
Hoosier Start	Jane Jerger	317-631-5672	jane.jerger@gwrs.com	Town of Silver Lake	$4,003.54
Hoosier START	Tonya Evans	317-631-5672	tonya.evans@gwrs.cpm	Syracuse Public Library	$11,663.00
LaGrange County Sheriff's Merit Board	Terry Martin	260-463-4703	tmartin@lagrangesd.com	LaGrange County Sheriff's Department	$268,406.00
LaGrange County Sheriff's Merit Board	Terry Martin	260-463-4703	tmartin@lagrangesd.com	LaGrange County Sheriff's Department	$9,591.00
Lake County Sheriff's Merit Board	John A. Buncich	219-755-3400	jbuncich@lakecountyin.org	Lake County Sheriff's Department	$2,297,074.00
Lake County Sheriff's Merit Board	John A. Buncich	219-755-3400	jbuncich@lakecountyin.org	Lake County Sheriff's Department	$739,442.00
City of East Chicago Office of Redevelopment	Maria C Becerra	219-391-8513	mcbecerra@eastchicago.com	City of East Chicago Dept of Redevelopment	$82,061.98
Nationwide Retirement Solutions	Jennifer Brown	877-677-3678	BROWJ127@nationwide.com	City of Lake Station	$50,000.00
VALIC	Steven Magidson	800-892-5558	steven.magidson@aigretirement.com	School Town of Munster	$167,469.15
Clay Cates	Clay Cates	219-884-6100	procurementdirector@gptcbus.com	Gary Public Transportation Corp	$39,162.07
Clay Cates	Clay Cates	219-884-6100	procurementdirector@gptcbus.com	Gary Public Transportation Corp	$39,162.00
GREAT-WEST RETIREMENT SERVICES	TONY A EVANS	877-728-6738	TONYA.EVANS@GWRS.COM	INDEPENDENCE HILL CONSERVANCY SIDTRICT	$4,159.92
Great West Financial	Steve Kohlts	303-737-0157	steven.kohlts@retirementpartner.com	Merrillville Conservancy District	$39,000.00
LaPorte County Sheriff's Merit Board	Sheriff Mike Mollenhauer	219-326-7700	mmollenhauer@lcso.in.gov	LaPorte County Sheriff's Department	$41,145.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
34	0	0	6	1/1/2013	7.00%	5.00%	0.00%	6.30%	2.30%	0.00%	$1,757,171	Aggregate	0
22	12	3	12	1/1/2013	7.00%	5.00%	0.00%	6.30%	17.30%	3.00%	$1,757,171	Frozen Initial Liability	30
1	15	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	8	0	11	1/1/2013	7.00%	5.00%	3.00%	3.40%	32.00%	3.00%	$895,035	Frozen Initial Liability	30
19	0	0	0	1/1/2013	7.00%	5.00%	3.00%	3.40%	1.20%	0.00%	$894,035	Aggregate	0
140	18	6	19	1/1/2013	7.00%	4.00%	3.00%	5.20%	37.00%	6.00%	$7,112,749	Frozen Initial Liability	30
158	0	0	58	1/1/2013	7.00%	4.00%	3.00%	5.20%	9.90%	0.00%	$7,112,749	Aggregate	0
3	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
31	25	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
183	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
52	10	12	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
52	10	12	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
59	0	0	8	1/1/2013	7.00%	5.00%	3.00%	6.20%	1.20%	0.00%	$2,658,144	Aggregate	0

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$512,238.00	$512,238.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$6,909,834.00	$7,365,212.00	$ 455,378.00	93.82 %	-$60,267.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value, Plus 25% of Actual Market Value	$3,951,894.00	$5,318,895.00	$ 1,367,001.00	74.30 %	-$132,123.00
01/01/2013	75% of Expected Actuarial Value, Plus 25% of Actual Market Value	$207,769.00	$207,769.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$26,736,032.00	$39,398,384.00	$ 12,662,352.00	67.86 %	$1,262,109.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$7,823,466.00	$9,666,803.00	$ 1,843,337.00	80.93 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,428,459.00	$1,428,459.00	$ 0.00	100.00 %	$0.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	LaPorte	Laporte County	COUNTY	LaPorte County Sheriff's Department Personnel Retirement Plan	Merit Employees	Defined Benefit
2013	LaPorte	Long Beach Civil Town	CITY/TOWN	401a	FULL TIME	Defined Contribution
2013	LaPorte	Wanatah Civil Town	CITY/TOWN	Deferred Comp	Full time Employees	Defined Contribution
2013	LaPorte	Tri-Township Consolidated School Corporation	SCHOOL	Met-Life 401-A Plan	Certified employees	Defined Contribution
2013	LaPorte	Michigan City Housing Authority	SPECIAL	Metropolitan Life	Full Time	Defined Benefit
2013	Lawrence	Bedford Housing Authority	SPECIAL	403 (b)	full time	Defined Contribution
2013	Madison	Madison County	COUNTY	Madison County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Madison	Madison County	COUNTY	Madison County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Madison	Anderson Excel Center	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-Certified	Defined Contribution
2013	Madison	South Madison Community School Corporation	SCHOOL	401(a)	Any employee who works 20 hrs or more	Defined Contribution
2013	Madison	Fall Creek Regional Waste District	SPECIAL	457	Full-Time	Defined Contribution
2013	Marion	Marion County	COUNTY	Marion County Sheriff's Department Personnel Retirement Plan	Merit Employees	Defined Benefit
2013	Marion	Marion County	COUNTY	Marion County Sheriff's Department Personnel Benefit Plan	Merit Employees	Defined Benefit
2013	Marion	Lawrence Township	TOWNSHIP	457B Plan	Full Time	Combination/Hybrid
2013	Marion	Speedway City Civil Town	CITY/TOWN	Waddell & Reed	457(B)	Defined Contribution
2013	Marion	Carpe Diem Collegiate High School	SCHOOL	Carpe Diem Indiana, Inc. 401K Plan	Full time	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
LaPorte County Sheriff's Merit Board	Sheriff Mike Mollenhauer	219-326-7700	mmollenhauer@lcso.in.gov	LaPorte County Sheriff's Department	$1,000,562.00
GREAT WEST RETIREMENT	TONYA EVANS	877-728-6738	tonya.evans@gwrs.com	TOWN OF LONG BEACH	$1,600.00
Nationwide Retirment Solutions	Jennifer Jo Brown	877-677-3678	browj127@nationwide.com	Tpwn of Wanatah	$0.00
Met-Life	Dara Lee Guse	219-754-2709	dguse@lacrosse.k12.in.us	Tri-Township Consolidated School Corp.	$0.01
Michigan City Hosuing Authority	Lenda J Wilson	219-872-7287	lenda@emcha.org	Michigan City Hosuing Authority	$18,013.00
Lincoln Financial	Anetta Martin	859-971-1114	amartin314@windstream.enet	yes	$21,988.97
Madison County Merit Board	Ron Richardson	765-646-4001	rrichardson@madisoncounty.in.gov	Madison County Sheriffs Department	$552,031.00
Madison County Sheriffs Merit Board	Ron Richardson	765-646-4001	rrichardson@madisoncounty.in.gov	Madison County Sheriff's Department	$27,299.00
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4323	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$2,539.05
Valic	Todd Bieberich	317-696-8163	todd.bieberich@valic.com	South Madison Community School Corporation	$371,410.84
The Financial Junction	Mark Cade	317-215-2473	mcadgroupinc@aol.com	Fall Creek Regional Waste District	$56,062.00
Marion County Sheriff's Personnel Retirement Plan	Brenda Dossey	317-327-1525	brenda.dossey@indy.gov	Marion County Sheriff's Department	$7,318,631.00
Marion County Sheriff	Brenda Dossey	317-327-1525	brenda.dossey@indy.gov	Marion County Sheriff's Department	$1,324,064.00
Nationwide Retirement Solutions	Mike Faulk	317-412-4039	faulkd1@nationwide.com	Lawrence Township Trustee	$33.33
Waddell & Reed	Dean Mourfield	317-663-8444	srenie@wradvisors.com	Town of Speedway	$6,471.71
Carpe Diem Indiana, Inc	Kelly Damico, HR	513-313-4099	kelly.damico@carpediemls.com	Carpe Diem Learning Systems, LLC	$24,983.28

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
35	24	8	36	1/1/2013	7.00%	5.00%	3.00%	6.20%	36.80%	100.00%	$2,658,144	Froaen Initial Liability	30
0	10	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
16	16	3	7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	3	3	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	3	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
41	10	6	30	1/1/2013	7.50%	4.50%	2.00%	3.60%	30.80%	3.00%	$2,141,518	Frozen Initial Liability	30
51	0	0	5	1/1/2013	7.50%	4.50%	2.00%	3.60%	1.40%	0.00%	$2,141,518	Aggregate	0
0	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	2	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
194	54	3	341	1/1/2013	7.00%	4.00%	2.00%	6.40%	40.20%	4.25%	$19,510,540	Frozen Initial Liability	30
248	0	0	95	1/1/2013	7.00%	4.00%	2.00%	6.40%	0.00%	0.00%	$19,510,540	Aggregate	0
10	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
13	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$21,961,812.00	$24,791,027.00	$ 2,829,215.00	88.59 %	-$217,932.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$10,324,731.00	$14,981,637.00	$ 4,656,906.00	68.92 %	-$58,443.00
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$554,624.00	$554,624.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$159,841,079.00	$217,952,137.00	$ 58,111,058.00	73.34 %	-$2,199,593.29
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$19,584,990.00	$23,020,781.00	$ 3,435,791.00	85.08 %	-$7,742.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Marion	Excel Center For Adult Learners	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-Certified	Defined Contribution
2013	Marion	Excel Center Lafayette Square Mall (Goodwill Initiatives))	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-Certified	Defined Contribution
2013	Marion	Indiana Connections Academy Virtual	SCHOOL	Connections Education 401(k) Retirement Savings	Regular	Defined Contribution
2013	Marion	Indpls Metropolitan High School	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-Certified	Defined Contribution
2013	Marion	M.S.D. Pike Township School	SCHOOL	MSD OF PIKE TOWNSHIP SCHOOLS METLIFE	TEACHERS	Defined Contribution
2013	Marion	M.S.D. Pike Township School	SCHOOL	MSD OF PIKE TOWNSHIP SCHOOLS VALIC	ADMINISTRATORS	Defined Contribution
2013	Marion	M.S.D. Washington Township School	SCHOOL	MSD Washington Twp VEBA - Tchr	Contracted Teachers	Defined Contribution
2013	Marion	M.S.D. Washington Township School	SCHOOL	MSD Washington Twp 401a-Admin	Contracted	Defined Contribution
2013	Marion	M.S.D. Washington Township School	SCHOOL	MSD Washington Township 401a	Contracted Teachers	Defined Contribution
2013	Marion	M.S.D. Washington Township School	SCHOOL	MSD Washington Twp VEBA - Admn	Contracted	Defined Contribution
2013	Marion	M.S.D. Washington Township School	SCHOOL	MSD Washington Twp VEBA - Class	Full Time Support	Defined Contribution
2013	Marion	M.S.D. Washington Township School	SCHOOL	MSD Washington Twp 401a-Classified	Full Time Support	Defined Contribution
2013	Marion	Nexus Academy, Indianapolis Sch #	SCHOOL	Connections Education 401(k) Retirement Savings	Regular	Defined Contribution
2013	Marion	Perry Township Schools	SCHOOL	Deferred Compensation 401a	Certified Staff and	Defined Benefit
2013	Marion	Indianapolis Public Transportation	SPECIAL	IPTC Pension Plan	all	Defined Benefit
2013	Marshall	Marshall County	COUNTY	Marshall County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Marshall	Marshall County	COUNTY	Marshall County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Marshall	Bremen Public School Corporation	SCHOOL	Early Retirement Incentive	Certified Employees	Defined Benefit
2013	Marshall	Triton School Corporation	SCHOOL	401A	Certified / Classified	Defined Contribution
2013	Marshall	Marshall County Solid Waste	SPECIAL	Lincoln National Financial	457	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4323	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$13,720.46
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4323	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$0.00
American Funds	Natalie Bush	443-529-1130	nbush@connectionseducation.com	Connections Education	$50,687.83
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4232	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$2,951.95
MSD PIKE TOWNSHIP SCHOOLS	LINDA SEARLES	317-387-2205	LSEARLES@PIKE.K12.IN.US	MSD PIKE TOWNSHIP SCHOOLS	$0.00
MSD PIKE TOWNSHIP SCHOOLS	LINDA SEARLES	317-387-2205	LSEARLES@PIKE.K12.IN.US	MSD PIKE TOWNSHIP SCHOOLS	$0.00
TIAA-Cref	Robert Ziegler	800-242-2252	rziegler@tiaa-cref.org	MSD Washington Township	$574,409.00
AIG Valic	David Weir	800-892-5558	david.weir@valic.com	MSD Washington Township	$152,298.00
Metropolitan Life	Patricia Atchley	800-667-5792	patchley@metlife.com	MSD Washington Township	$708,632.00
IN HRA Plan/Meritain Health	0	888-364-5027	ParticipantData@Meritain.com	MSD Washington Township	$151,951.00
IN HRA Plan/Meritain Health	0	888-364-5027	ParticipantData@Meritain.com	MSD Washington Township	$140,727.00
AIG Valic	David Weir	800-892-5558	david.weir@valic.com	MSD Washington Township	$170,817.00
American Funds	Natalie Bush	443-529-1130	nbush@connectionseducation.com	Connections Education	$0.00
Valic	Jack Martyn	317-376-3817	jack.martyn@valic.com	Perry Township Schools	$1.00
National Bank Of Indianapolis	Scott Bilyou	317-261-9741	Scottbilyou@nbofi.com	IPTC	$135,000.00
Marshall County Sheriff's Merit Board	Sheriff Thomas Chamberlin	574-936-0222	tomc@co.marshall.in.us	Marshall County Sheriff's Department	$227,116.00
Marshall County Sheriff's Merit Board	Sheriff Thomas Chamberlin	574-936-0222	tomc@co.marshall.in.us	Marshall County Sheriff's Department	$15,915.00
TIAA-CREF Trust Company, FSB	Denise Bechard	314-244-5280	dbechard@tiaa-cref.org	Bremen Public Schools	$0.00
VALIC	Lisa Crawford	574-292-9364	lisa.crawford@valic.com	Triton School Corporation	$57,822.25
Lincoln Financial Group	Dudley Thompson	574-232-0011	Dudley.Thompson@LFG.com	Marshall Co. Solid Waste	$0.06

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
5	17	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	2	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	0	4	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	643	8	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	91	3	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
654,500	280,500	15	31	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
47	0	7	126	12/31/2012	8.00%	0.00%	0.00%	8.00%	0.00%	3.50%	$0	0	20
9	11	1	16	1/1/2013	6.50%	5.00%	0.00%	6.19%	22.30%	3.00%	$932,882	Frozen Initial Liability	30
20	0	0	3	1/1/2013	6.50%	5.00%	0.00%	6.19%	1.60%	0.00%	$932,882	Aggregate	0
28	64	0	22	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
67	59	1	13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2006	actuarial balance sheet	$10,361,444.00	$10,977,153.00	$ 615,709.00	94.39 %	$0.00
01/01/2013	Market Value	$5,488,999.00	$6,048,108.00	$ 559,109.00	90.76 %	-$254,338.00
01/01/2013	Market Value	$235,345.00	$235,345.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

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SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Martin	Martin County	COUNTY	Martin County Police Retirement PLan	Merit Employees	Defined Benefit
2013	Martin	Martin County	COUNTY	Martin County Police Benefit PLan	Merit Employees	Defined Benefit
2013	Martin	Loogootee Civil City	CITY/TOWN	NATION WIDE RETIREMENT SOLUTIONS	SPECIAL POLICE	Defined Contribution
2013	Martin	Shoals Community School	SCHOOL	VEBA Ongoing Plan	Certified Employees	Defined Contribution
2013	Martin	Shoals Community School	SCHOOL	403b Sick Leave Incentive	Certified Employees	Defined Contribution
2013	Martin	Shoals Community School	SCHOOL	401 A Ongoing Plan	Certified Employees	Defined Contribution
2013	Miami	Miami County	COUNTY	Miami County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Miami	Miami County	COUNTY	Miami County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Miami	Maconaquah School Corporation	SCHOOL	401(a)	All	Defined Benefit
2013	Miami	North Miami Consolidated School	SCHOOL	401A Plan	All Employees	Defined Contribution
2013	Monroe	Monroe County	COUNTY	Monroe County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Monroe	Monroe County	COUNTY	Monroe County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Monroe	The Bloomington School Project	SCHOOL	State Retirement	Full Time	Defined Contribution
2013	Monroe	The Bloomington School Project	SCHOOL	Mass Mutual 401 K	Full Time	Defined Contribution
2013	Monroe	Bloomington-Housing Authority	SPECIAL	American United Life Pension	Full Time Employees	Defined Contribution
2013	Monroe	Monroe County Solid Waste	SPECIAL	John Hancock	Full time	Defined Contribution
2013	Montgomery	Montgomery County	COUNTY	Montgomery County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Montgomery	Montgomery County	COUNTY	Montgomery County Police Benefit Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Martin County Sheriff's Merit Board	Rob Street	812-247-3726	martincountysheriff@gmail.com	Martin County Sheriff's Department	$82,567.00
Martin County Sheriff's Merit Board	Rob Street	812-247-3726	martincountysheriff@gmail.com	Martin County Sheriff's Department	$7,433.00
Nationwide Retirement Solutions	Dianne Webb	877-677-3678	webbd3@nationwide.com	CITY OF LOOGOOTEE	$6,438.83
Mid-American Admin. & Retire.	Andrew Van	800-430-7999	andrew.vanemden@midamerica.biz	Shoals Community School Corp.	$0.00
MetLife Contributions	Gary Budd	800-299-0438	gary@eaglecrestfinancial.com	Shoals Community School Corp.	$200.00
Mid-American Admin. & Retire.	Andrew Van	800-430-7999	andrew.vanemden@midamerica.biz	Shoals Community School Corp.	$0.01
Miami County Sheriff Merit Board	Sheriff Tim Miller	765-472-1322	tmiller@miamicountyin.gov	Miami County Sheriff's Department	$7,001.00
Miami County Sheriff Merit Board	Sheriff Tim Miller	765-472-1322	tmiller@miamicountyin.gov	Miami County Sheriff's Department	$144,079.00
VALIC	Kyle Marburger	765-490-5863	kyle.marburger@valic.com	Maconaquah School Corp	$195,280.31
Valic	Amy Cummings	317-818-5904	amy.commings@valic.com	North Miami Community Schools	$68,429.62
Monroe County Sheriff's Merit Board	Sheriff James Kennedy	812-349-2534	jkennedy@co.monroe.in.us	Monroe County Sheriff"s Dept	$297,116.00
Monroe County Sheriff's Merit Board	Sheriff James Kennedy	812-349-2534	jkennedy@co.monroe.in.us	Monroe County Sheriff"s Dept	$31,344.00
The Bloomington Project School	Terri Burks	812-558-0041	tburks@theprojectschool.org	The Bloomington Project School	$3,972.77
The Bloomington Project School	Terri Burks	812-558-0041	tburks@theprojectschool.org	The Bloomington Project School	$16,612.62
Bloomington Housing Authority	Jennifer J.	812-339-3491	josterholt@blha.net	Bloomington Housing Authority	$42,311.51
Monroe CountySolid Waste Mtg District	Jeania Baughman	812-349-2115	jbaughman@mcswmd.org	John Hancock	$0.00
Montgomery County Sheriff's Merit Board	Mark Casteel	765-364-0885	marc.casteel@montgomeryco.net	Montgomery County Sheriffs Department	$185,726.00
Montgomery County Sheriffs Merit Board	Mark Casteel	765-364-0885	mark.casteel@montgomeryco.net	Montgomery County Sheriffs Department	$19,955.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
2	4	0	3	1/1/2013	7.00%	5.00%	0.00%	4.78%	28.80%	3.00%	$212,206	Frozen Initial Liability	30
(6)	0	0	4	1/1/2013	7.00%	5.00%	0.00%	4.78%	3.00%	0.00%	$212,206	Aggregate	0
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
30	16	6	12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
30	0	17	13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	16	6	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
16	0	0	0	1/1/2013	7.00%	5.00%	0.00%	4.30%	0.90%	0.00%	$687,262	Aggregate	0
12	4	1	9	1/1/2013	7.00%	5.00%	0.00%	4.30%	23.10%	3.00%	$687,262	Frozen Initial Liabilty	30
311	0	0	7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
125	9	13	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	20	5	17	1/1/2013	7.00%	5.00%	0.00%	6.30%	20.30%	3.00%	$1,579,621	Frozen initial liability	30
35	0	0	5	1/1/2013	7.00%	5.00%	0.00%	6.30%	1.70%	0.00%	$1,579,621	Aggregate	0
1	2	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	24	2	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
21	8	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
16	8	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	13	1	7	1/1/2013	7.00%	5.00%	0.00%	3.10%	21.00%	3.00%	$1,000,550	Frozen Initial Liability	30
21	0	0	2	1/1/2013	7.00%	5.00%	0.00%	3.10%	1.90%	0.00%	$1,000,550	Aggregate	0

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% if Expected Actuarial Value Plus 25% of Actual Market Value	$1,355,369.00	$1,800,594.00	$ 445,225.00	75.27 %	-$71,431.00
01/01/2013	75% if Expected Actuarial Value Plus 25% of Actual Market Value	$82,557.00	$87,352.00	$ 4,795.00	94.51 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$143,288.00	$143,288.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$2,387,628.00	$2,953,526.00	$ 565,898.00	80.84 %	-$108,930.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Acturial Value Plus 25% of Actual Market Value	$5,854,266.00	$6,521,953.00	$ 667,687.00	89.76 %	-$98,403.00
01/01/2013	75% 0f Expected Actuarial Value Plus 25% of Acyual Market Value	$441,240.00	$441,240.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$2,828,412.00	$3,734,084.00	$ 905,672.00	75.75 %	-$18,169.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$200,671.00	$200,671.00	$ 0.00	100.00 %	$0.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Montgomery	North Montgomery Community School	SCHOOL	Retirement Plan- Match	Certified and	Defined Contribution
2013	Montgomery	North Montgomery Community School	SCHOOL	Early Retirement Benefit - Old Plan	Certified	Defined Benefit
2013	Montgomery	North Montgomery Community School	SCHOOL	457 Plan	Administrators	Defined Contribution
2013	Montgomery	Crawfordsville Housing Authority	SPECIAL	SEP IRA	Eligible employees	Combination/Hybrid
2013	Morgan	Morgan County	COUNTY	Morgan County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Morgan	Morgan County	COUNTY	Morgan County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Newton	Newton County	COUNTY	Newton County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Newton	Newton County	COUNTY	Newton County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Noble	Noble County	COUNTY	Noble County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Noble	Noble County	COUNTY	Noble County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Noble	East Noble School Corporation	SCHOOL	5% Annuity	Teachers /	Defined Contribution
2013	Ohio	Ohio County	COUNTY	Ohio County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Orange	Orange County	COUNTY	Orange County Sheriff's Pension	Sheriff and sworn	Defined Benefit
2013	Owen	Owen County	COUNTY	OWEN COUNTY POLICE RETIREMENT PLAN	MERIT EMPLOYEES	Defined Benefit
2013	Owen	Owen County	COUNTY	OWEN COUNTY POLICE BENEFIT PLAN	MERIT EMPLOYEES	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
OneAmerica	Kyle Lutes	765-339-4244	klutes@woodburyfinancial.net	North Montgomery CSC	$1,000.00
North Montgomery CSC	Jim McBee	765-359-2112	jmcbee@nm.k12.in.us	North Montgomery CSC	$5,000.00
American Funds	Kyle Lutes	765-339-4244	klutes@woodburyfinancial.net	North Montgomery CSC	$2,500.00
Edward Jones	Brad Gonzo and	765-362-9020	documents@info.edwardjones.com	Crawfordsville Housing Authority	$14,286.00
Morgan County Sheriff's Merit Board	Robert Downey	765-342-1080	rdowney@morgancounty.in.gov	Morgan County Sheriff's Department	$5,472.00
Morgan County Sheriff's Merit Board	Robert Downey	765-342-1080	rdowney@morgancounty.in.gov	Morgan County Sheriff's Department	$377,533.00
Newton County Sheriff's Merit Board	Bobbi Flahive	219-474-3101	bflahive@newtoncounty.in.gov	Newton County Sheriff's Department	$153,240.00
Newton County Sheriff's Merit Board	Bobbi Flahive	219-474-3101	bflahive@newtoncounty.in.gov	Newton County Sheriff's Department	$27,240.00
Noble County Sheriff's Merit Board	Doug Harp	260-636-2182	dharp@nobleco.org	Noble County Sheriff Department	$151,269.00
Noble County Sheriff's Merit Board	Doug Harp	260-636-2182	dharp@nobleco.org	Noble County Sheriff's Department	$9,432.00
Valic Financial Advisors	Amy Cummings	317-818-5904	amy.cummings@valic.com	East Noble School Corp	$629,880.00
Ohio County Sheriff's Merit Board	Sheriff Eldon Fancher	812-438-3636	ohiocountysheriff@hotmail.com	Ohio County Sheriff's Department	$41,323.00
Old National Bank	Brent Sternberg	812-481-0470	brent.sternberg@oldnational.com	Orange County	$56,000.00
OWEN COUNTY MERIT BOARD	MICHAEL L. WOOD	812-829-5000	michael.wood@owencounty.in.gov	OWEN COUNTY SHERIFF'S DEPT.	$101,171.00
OWEN COUNTY MERIT BOARD	MICHAEL L. WOOD	812-829-5000	michael.wood@owencounty.in.gov	OWEN COUNTY SHERIFF'S DEPT.	$6,509.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
124	15	34	25	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	0	16	25	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	0	2	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
28	0	0	1	1/1/2013	7.00%	5.00%	3.00%	3.80%	1.10%	0.00%	$1,278,967	Aggregate	0
11	17	1	12	1/1/2013	7.00%	5.00%	3.00%	3.80%	34.20%	3.00%	$1,278,967	Frozen Initial Liablity	30
6	12	1	8	1/1/2013	7.25%	4.50%	3.00%	2.20%	20.30%	3.00%	$809,492	Frozen Initial Liability	30
18	0	0	4	1/1/2013	7.25%	4.50%	3.00%	2.20%	3.40%	0.00%	$809,492	Aggregate	0
13	7	1	14	1/1/2013	6.00%	4.00%	0.00%	3.90%	20.30%	3.00%	$858,502	Frozen Initial Liability	30
20	0	0	3	1/1/2013	6.00%	4.00%	0.00%	3.90%	1.50%	0.00%	$858,502	Aggregate	0
245	2	17	10	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	3	0	(4)	1/1/2013	7.00%	5.00%	0.00%	5.80%	16.40%	3.00%	$285,110	Frozen Initial Liability	30
4	5	0	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	7	0	3	1/1/2013	7.00%	5.00%	0.00%	3.89%	23.20%	3.00%	$509,407	FROZEN INITIAL LIABILITY	30
12	0	0	0	1/1/2013	7.00%	5.00%	0.00%	3.89%	1.60%	0.00%	$509,407	AGGREGATE	0

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$409,994.00	$409,994.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$5,277,194.00	$7,928,609.00	$ 2,651,415.00	66.56 %	-$96,104.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,938,543.00	$2,734,740.00	$ 796,197.00	70.89 %	-$116,804.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$162,900.00	$221,398.00	$ 58,498.00	73.58 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$4,128,106.00	$4,678,883.00	$ 550,777.00	88.23 %	$17,179.00
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$327,771.00	$327,771.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value plus 25% of Actual Market Value	$684,408.00	$712,735.00	$ 28,327.00	96.03 %	-$63,466.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% OF EXPECTED ACTUARIAL VALUE PLUS 25% OF ACTUAL MARKET VALUE	$1,279,883.00	$1,806,740.00	$ 526,857.00	70.84 %	-$25,925.00
01/01/2013	75% OF EXPECTED ACTUARIAL VALUE PLUS 25% OF ACTUAL MARKET VALUE	$102,168.00	$102,168.00	$ 0.00	100.00 %	$0.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Owen	Gosport Civil Town	CITY/TOWN	EDWARD JONES	MAINTENANCE &	Defined Contribution
2013	Parke	Parke County	COUNTY	Parke County Police Retirment Plan	Merit Employees	Defined Benefit
2013	Parke	Parke County	COUNTY	Parke County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Parke	Montezuma Civil Town	CITY/TOWN	MSSB SEP-IRA	Full Time Employees	Defined Contribution
2013	Parke	Southwest Parke Community School Corporation	SCHOOL	403-B	certified & non-certified staff	Defined Contribution
2013	Perry	Cannelton Civil City	CITY/TOWN	American Funds	Full-time	Defined Contribution
2013	Perry	Tell City-Troy Township School Corporation	SCHOOL	MetLife	Certified Staff	Defined Contribution
2013	Porter	Porter County	COUNTY	Porter County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Porter	Porter County	COUNTY	Porter County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Porter	Valparaiso Civil City	CITY/TOWN	Savings Plan for Employees of Valparaiso City	Valparaiso City	Defined Contribution
2013	Porter	Duneland School Corporation	SCHOOL	Duneland Teachers 401(a) pre-7/1/2002	certified, contracted	Defined Contribution
2013	Porter	Duneland School Corporation	SCHOOL	Duneland Teachers 401(a) after 7/1/2002	certified, contracted	Defined Contribution
2013	Porter	Valparaiso Community School	SCHOOL	Bridge to Social Security-Classified Local	Classified	Defined Benefit
2013	Porter	Valparaiso Community School	SCHOOL	Bridge to Social Security- Cert Local Severance	Certified	Defined Benefit
2013	Porter	Northern Ind Commuter Trans Distric	SPECIAL	NICTD Supplemental Pension Plan	Union and	Defined Contribution
2013	Porter	Valparaiso Lakes Conservancy	SPECIAL	SEP	FULLTIME	Combination/Hybrid
2013	Posey	Posey County	COUNTY	Posey County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Posey	Posey County	COUNTY	Polsey County Police Benefit Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
TOWN OF GOSPORT	WYATT	812-879-4334	TOWNOFGOSPORT_CLERKTREASURER@YAHOO.COM	TOWN OF GOSPORT	$152,500.00
Parke County Sheriff's Merit Board	D. Michael Eslinger	765-569-5413	sheriff@parkecounty-in.gov	Parke County Sheriff's Department	$58,995.00
Parke County Sheriff's Merit Board	D. Michael Eslinger	765-569-5413	sheriff@parkecounty-in.gov	Parke County Sheriff's Department	$11,005.00
Town of Montezuma	Cathy L. Morgan	765-245-2759	cathy@indcomm.net	Town of Montezuma	$5.50
Valic	Kevin Orr	800-892-5558	kevin_orr@aigvalic.com	Southwest Parke Community School Corporation	$46,971.00
Edward D. Jones	Kelly Malone	812-547-6446	kelly.malone@edwardjones.com	City of Cannelton	$1,189.11
Eagle Crest Financial Services, Inc.	Gary P. Budd	812-481-1553	gary@eaglecrestfinancial.com	Tell City-Troy Township School Corporation	$51,422.70
Porter County Sheriff's Merit Board	Stan Brown	317-849-4333	stan.brown@oneamerica.com	Porter County Sheriff's Department	$726,892.00
Porter County Sheriff's Merit Board	Stan Brown	317-849-4333	stan.brown@oneamerica.com	Porter County Sheriff's Department	$11,797.00
Valparaiso City Utilities	Steve Poulos/Alina	219-462-6174	ahahn@valpo.us	Valparaiso City Utilities	$161,953.29
Met LIfe	Jeffery B.	219-738-5646	JShankerman@metlife.com	Duneland School Corporation	$0.00
ING	Lakeside Wealth	219-926-1182	chris@lakesidewmg.com	Duneland School Corporation	$750.00
Valparaiso Community Schools	Sharon	219-531-3000	squalkenbush@valpo.k12.in.us	Valparaiso Community Schools	$45,715.37
Valparaiso Community Schools	Sharon	219-531-3000	squalkenbush@valpo.k12.in.us	Valparaiso Community Schools	$799,972.38
Verisight	Kelly Eickstead	815-387-3742	kelly.eickstead@verisightgroup.com	NICTD	$5,054,000.00
MERRILL LYNCH	MARK ENNES	219-738-4427	mark_r_ennes@ml.com	VLACD	$7,965.12
Posey County Sheriff's Merit Board	Greg Oeth	812-838-1403	greg.oeth@poseycountygov.org	Posey County Sheriff's Department	$92,442.00
Posey County Sheriff's Merit Board	Greg Oeth	812-838-1403	greg.oeth@poseycountygov.org	Posey County Sheriff's Department	$4,303.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
2	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	6	3	4	1/1/2013	7.00%	5.00%	0.00%	2.70%	16.80%	3.00%	$379,300	Frozen Initial Liability	30
10	0	0	3	1/1/2013	7.00%	5.00%	0.00%	2.70%	10.10%	0.00%	$379,300	Aggregate	0
10	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
95	52	10	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	0	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
65	39	0	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
41	24	7	25	1/1/2013	7.25%	4.50%	0.00%	6.00%	24.10%	3.00%	$3,265,192	Frozen Initial Liability	30
65	0	0	1	1/1/2013	7.25%	4.50%	0.00%	6.00%	0.20%	0.00%	$3,265,192	Aggregate	0
56	4	2	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	0	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	1	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
25	0	0	26	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
78	0	0	54	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
150	0	0	23	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	7	0	9	1/1/2013	7.00%	5.00%	0.00%	6.30%	16.60%	6.00%	$501,018	Frozen Initial Liability	30
12	0	0	2	1/1/2013	7.00%	5.00%	0.00%	6.30%	1.20%	0.00%	$501,018	Aggregate	0

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,239,934.00	$1,336,733.00	$ 96,799.00	92.76 %	$14,178.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$68,180.00	$319,084.00	$ 250,904.00	21.37 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value plus 25% of Acutal Market Value	$10,103,542.00	$13,717,542.00	$ 3,614,000.00	73.65 %	-$197,873.00
01/01/2013	75% of Expected Actuarial Value plus 25% of Acutal Market Value	$1,355,560.00	$1,355,560.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$2,002,394.00	$2,109,821.00	$ 107,427.00	94.91 %	-$139,693.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$144,035.00	$144,035.00	$ 0.00	100.00 %	$0.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Posey	Mount Vernon Civil City	CITY/TOWN	Nationwide Retirement Solutions	non-uniformed full	Combination/Hybrid
2013	Posey	Mount Vernon Civil City	CITY/TOWN	Valic	non-uniformed full	Combination/Hybrid
2013	Posey	Mt Vernon Housing Authority	SPECIAL	IRA	Full Time	Defined Contribution
2013	Posey	Posey County Solid Waste	SPECIAL	NATIONWIDE	FULLTIME	Defined Contribution
2013	Pulaski	Pulaski County	COUNTY	Pulaski County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Pulaski	Eastern Pulaski Community School Corporation	SCHOOL	ING	All Employees	Defined Contribution
2013	Pulaski	Eastern Pulaski Community School Corporation	SCHOOL	Putnam	All Employees	Defined Contribution
2013	Pulaski	Eastern Pulaski Community School Corporation	SCHOOL	American Funds	All Employees	Defined Contribution
2013	Putnam	North Putnam Community School Corporation	SCHOOL	Lincoln 401A	Certified/Classified	Defined Contribution
2013	Putnam	Old National Trail Special Services	SCHOOL	Old National Trail Special Services 401(a) plan	All	Defined Contribution
2013	Putnam	West Central Service Center	SCHOOL	403b	Full Time Employees	Combination/Hybrid
2013	Putnam	Greencastle Housing Authority	SPECIAL	Greencastle Housing Authority Thrift Plan	All	Combination/Hybrid
2013	Randolph	Randolph County	COUNTY	Randolph County Retirement Plan	Sheriff & Merit	Defined Contribution
2013	Randolph	Monroe Central School Corporation	SCHOOL	Met Life 401 A	Certified Staff	Defined Contribution
2013	Ripley	Ripley County	COUNTY	Ripley County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Ripley	Ripley County	COUNTY	Ripley County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Ripley	Ripley Ohio Dearborn Special Education Cooperative	SCHOOL	403(b)	certified employees	Defined Contribution
2013	Ripley	Batesville Public Library	LIBRARY	American Funds Group / Simple IRA	Any	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Nationwide Retirement Solutins	Dianna Webb	877-677-3678	webbd3@nationwide.com	City of Mount Vernon	$5,948.80
Valic Financial Adivsors, Inc.	Yvette Turnbaugh	812-430-2570	yvette.turnbaugh@valic.com	City of Mount Vernon	$71,997.90
Mutual Of America	Sara Wiencken	317-237-2190	indianapolis@mutualofamerica.com	Mt. Vernon Housing Authority	$8,303.36
POSEY COUNTY SOLID WASTE	PATRICIA	812-838-1613	poseyswd65@yahoo.com	POSEY COUNTY SOLID WASTE	$8,401.00
Pulaski County Sheriff's Merit Board	Sheriff Mike Gayer	574-946-6655	mgayer@pulaskisheriff.net	Pulaski County Sheriff's Department	$41,670.00
Eastern Pulaski Community School Corp.	Angela Anspach	574-946-4010	anspaca@epulaski.k12.in.us	Eastern Pulaski Comm. School Corp.	$2,435.10
Eastern Pulaski Community School Corp.	Angela Anspach	574-946-4010	anspaca@epulaski.k12.in.us	Eastern Pulaski Comm. School Corp.	$374.66
Eastern Pulaski Community School Corp.	Angela Anspach	574-946-4010	anspaca@epulaski.k12.in.us	Eastern Pulaski Comm. School Corp.	$1,498.64
Lincoln Financial Group	David Gent	317-253-0701	David.Gent@lfg.com	North Putnam Community School Corporation	$278,212.49
Old National Trail Special Services	Mendy Shrout	765-653-2781	mshrout@oldnationaltrail.com	Old National Trail Special Services	$178,222.68
ING	Shellee Pietras	317-887-1212	shellee.pietras@ingfp.com	West Central IN ESC	$5,672.15
American Funds	Grant Stewart	765-653-2040	Nicole.Christlieb@gcastleha.org	Greencastle Housing Authority	$0.07
Morgan Stanley	Elaine Beaty	317-818-7345	Elaine.Beaty@morganstanley.com	Randolph County Government	$170,000.00
Met Life	Tim Reusser	800-492-3553	treusser@metlife.com	Monroe Central School Corporation	$35,949.47
Ripley County Sheriff's Merit Board	Ripley County	812-689-5558	sheriff@ripleycounty.com	Ripley County Sheriff's Department	$88,984.00
Ripley County Sheriff's Merit Board	Ripley County	812-689-5558	sheriff@ripleycounty.com	Ripley County Sheriff's Department	$2,966.00
Valic	Gary Bridwell	812-583-6353	gary.bridwell@valic.com	Ripley-Ohio-Dearborn Special Education Cooperative	$41,478.16
Securities America Inc.	Peter Mack	812-933-1040	Peter.Mack@brecek.com	Michael Kruse	$8,090.18

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
43	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	4	2	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	7	2	4	1/1/2013	7.00%	5.00%	0.00%	2.70%	9.30%	3.00%	$510,485	Frozen Initial Liability	30
6	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	1	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
167	0	130	13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
27	0	29	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	0	3	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	6	0	6	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
66	0	0	4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	6	0	5	1/1/2013	7.00%	5.00%	0.00%	2.51%	23.10%	3.00%	$475,875	Frozen Initial Liability	30
11	0	0	0	1/1/2013	7.00%	5.00%	0.00%	2.51%	0.80%	0.00%	$475,875	Aggregate	0
8	17	0	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$980,014.00	$980,013.88	($ 0.12)	100.00 %	-$34,925.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value	$1,627,163.00	$2,033,252.00	$ 406,089.00	80.03 %	-$30,456.00
01/01/2013	Market Value	$133,211.00	$133,211.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

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Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Rush	Rush County	COUNTY	Rush County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Rush	Rush County	COUNTY	Rush County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Rush	Rush Memorial Hospital	HOSPITAL	Rush Memorial Hospital	Full-time employees	Defined Contribution
2013	St. Joseph	St. Joseph County	COUNTY	St. Joseph County Police Benefit Plan	Merit Employees	Defined Benefit
2013	St. Joseph	St. Joseph County	COUNTY	St. Joseph County Police Retirement Plan	Merit Employees	Defined Benefit
2013	St. Joseph	Lakeville Civil Town	CITY/TOWN	JP Morgan	Full Time	Defined Contribution
2013	St. Joseph	Mishawaka Civil City	CITY/TOWN	Mishawaka Utilities Retirement System	Employees who complete one year of employment	Defined Benefit
2013	St. Joseph	John Glenn School Corporation	SCHOOL	John Glenn School Corp VEBA Plan	Certified	Defined Contribution
2013	St. Joseph	John Glenn School Corporation	SCHOOL	John Glenn School Corp 401A Ongoing Benefit	Certified and	Defined Contribution
2013	St. Joseph	Union-North United School Corporation	SCHOOL	Indiana HRA Plan Contribution	Certified, Full-Time Teachers	Defined Contribution
2013	St. Joseph	South Bend Public Transportation	SPECIAL	457 PLAN	ADMINISTRATIVE	Defined Contribution
2013	St. Joseph	South Bend Public Transportation	SPECIAL	TRANSPO PENSION PLAN	UNION	Defined Contribution
2013	Scott	Scott County	COUNTY	Scott County Police Pension	Sheriff Deputies	Defined Contribution
2013	Shelby	Morristown Civil Town	CITY/TOWN	Hoosier START Deferred Comp. Pl.	All employees	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Rush County Sheriff's Merit Board	Jeff Sherwood	765-932-2931	sheriff@rushcounty.in.gov	Rush County Sheriff's Department	$209,377.00
Rush County.	Jeff Sherwood	765-932-2931	sheriff@rushcounty.in.gov	Rush County Sheriff's Department	$4,916.00
AUL Retirement Services	Wendy Harrison	800-261-9618	wendy.harrison@oneamerica.com	Rush Memorial Hospital	$204,367.61
St. Joseph County Sheriff's Merit Board	Michael Grzegorek	574-235-6541	mgrzegorek@co.st-joseph.in.us	St. Joseph County Sheriff's Department	$54,012.00
St. Joseph County Sheriff's Merit Board	Michael Grzegorek	574-235-6541	mgrzegorek@co.st-joseph.in.us	St. Joseph County Sheriff's Department	$1,578,206.00
Civil Town of Lakeville	Cindy McQueen	574-784-8311	cindy@townoflakeville.org	Town of Lakeville	$0.00
Mishawaka Utilities Retirement System	Erica Arevalo	574-258-1637	earevalo@mishawaka.in.gov	Mishawaka Utilities Retirement System	$936,366.00
Security Benefits	Frank Vargo	574-231-4980	frank.vargo@securitybenefit.com	John Glenn School Corporation	$1,294,272.17
Valic	Deanna Morgan	219-808-4643	deanna.morgan@valic.com	John Glenn School Corporation	$554,283.00
Meritain Health	Natalie	888-711-9182	participantdata@meritain.com	Union-North United School Corporation	$32,975.22
Hoosier Start	Jamie Biesel	877-728-6738	Hoosierstart@greatwest.com	TRANSPO	$10,492.76
Nationwide	Scott Rietham	800-626-3112	riethms1@nationwide.com	South Bend Public Transportaion Corporation	$202,449.00
Scott County Government	Teresa	812-752-8408	teresa.vannarsdall@c3bb.com	Scott County Government	$120,993.00
Great-West Retirement Services	George Foster	877-728-6738	george.foster@gwrs.com	Town of Morristown	$1,000.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
6	5	0	10	1/1/2013	7.00%	5.00%	3.00%	3.70%	27.20%	3.00%	$474,526	Frozen Initial Liability	30
11	0	0	0	1/1/2013	7.00%	5.00%	3.00%	3.70%	1.10%	0.00%	$474,526	Aggregate	0
119	31	43	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
114	0	0	11	1/1/2013	7.00%	5.00%	0.00%	4.10%	0.90%	0.00%	$5,593,804	Aggregate	0
80	34	9	96	1/1/2013	7.00%	5.00%	0.00%	4.10%	33.90%	0.00%	$5,593,804	Frozen Initial Liability	30
0	4	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
75	51	0	62	1/1/2013	7.00%	3.50%	2.00%	9.60%	14.20%	0.00%	$5,919,964	Entry Age Normal	30
94	17	31	23	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
170	48	47	73	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
71	0	7	7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	0	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
95	8	10	35	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	0	0	7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
7	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$3,877,310.00	$4,408,371.00	$ 531,061.00	87.95 %	-$273,107.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$147,588.00	$147,588.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,413,956.00	$1,413,956.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$38,951,662.00	$47,779,405.00	$ 8,827,743.00	81.52 %	-$159,340.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value of Assets plus a decreasing fraction (3/4, 1/2, and 1/4) of the difference between expected investment return and actual investment return for each of the preceding 3 years.	$14,904,262.00	$18,952,200.00	$ 4,047,938.00	78.64 %	-$340,298.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA

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SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Shelby	Blue River Career Center	SCHOOL	Blue River Career Programs 403(b) Wrap Plan	Certified	Defined Contribution
2013	Shelby	Shelbyville Central School Corporation	SCHOOL	401(a)	Teachers and	Defined Contribution
2013	Shelby	Major Health Partners	HOSPITAL	Major Hospital Employees MPPP	All	Defined Contribution
2013	Spencer	Spencer County	COUNTY	Spencer County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Spencer	Spencer County	COUNTY	Spencer County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Spencer	Santa Claus Civil Town	CITY/TOWN	457 Deferred Comp	Full-Time	Defined Contribution
2013	Spencer	South Spencer County School Corporation	SCHOOL	SICK DAY BUT -OUT	CERTIFIED TEACHERS	Defined Benefit
2013	Starke	Starke County	COUNTY	Starke County Police Retirement Plan	Merif Employees	Defined Benefit
2013	Starke	Starke County	COUNTY	Starke County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Steuben	Steuben County	COUNTY	Steuben County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Steuben	Steuben County	COUNTY	Steuben County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Steuben	Hamilton Community School	SCHOOL	VALIC	Certified & Classified	Defined Contribution
2013	Sullivan	Sullivan County	COUNTY	Sullivan County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Sullivan	Sullivan County	COUNTY	Sullivan County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Sullivan	Sullivan County Community Hospital	HOSPITAL	SCCH PENSION PLAN	ALL	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
The Variable Annuity Life Insurance Company	Adam Bunday	800-892-5558	adam.bunday@valic.com	Blue River Career Programs	$9,990.00
VALIC	Adam Bunday	317-818-5900	adam.bunday@valic.com	Shelbyville Central Schools	$220,817.40
Major Hospital	Ralph Mercuri	317-392-3211	rmercuri@majorhospital.org	Major Hospital	$1,537,028.00
Spencer County Sheriff's Merit Board	Kermitt Lindsey	812-649-6003	arwinkler@psci.net	Spencer County Sheriff's Department	$14,943.00
Spencer County Sheriff's Merit Board	Kermitt Lindsey	812-649-6003	arwinkler@psci.net	Spencer County Sheriff's Department	$148,763.00
Lincoln Financial Group	Steven L. Gould	317-887-1212	stevegould@ingfp.com	Yes	$22,254.31
VALIC	LINDA NILA	713-831-5283	PLAN.SPOMSOR.SRV@VALIC.COM	SOUTH SPENCER COUNTY SCHOOL CORP	$220,397.68
Starke County Sheriff's Meit Board	Sheriff Oscar Cowen	574-772-3771	o_cowen@yahoo.com	Starke County Sheriff's Department	$114,466.00
Starke County Sheriff's Meit Board	Sheriff Oscar Cowen	574-772-3771	o_cowen@yahoo.com	Starke County Sheriff's Department	$5,959.00
Steuben County Sheriff's Merit Board	Tim Troyer	260-668-1000	ttroyer@co.steuben.in.us	Steuben County Sheriff's Department	$160,308.00
Steuben County Sheriff's Merit Board	Tim Troyer	260-668-1000	ttroyer@co.steuben.in.us	Steuben County Sheriff's Department	$10,643.00
The Variable Life Insurance Company	John Mazur	260-350-0754	john.mazur@valic.com	Hamilton Community Schools	$147,185.76
Sullivan county Sheriff's Merit Board	Sheriff Brian Kinnett	812-268-4308	scsd@joink.com	Sullivan County Sheriff's Department	$49,466.00
Sullivan County Sheriff's Merit Board	Sheriff Brian Kinnett	812-268-4308	scsd@joink.com	Sullivan County Sheriff's Department	$56,622.00
SULLIVAN COUNTY COMMUNITY HOSPITAL	DENISE HART	812-268-4311	DENISE.HART@SCHOSP.COM	SULLIVAN COUNTY COMMUNITY HOSPITAL	$151,000.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
11	2	0	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
204	36	105	29	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
300	97	59	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
15	0	0	3	1/1/2013	7.00%	5.00%	0.00%	6.30%	2.40%	0.00%	$574,735	Aggregate	0
11	4	0	5	1/1/2013	7.00%	5.00%	0.00%	6.30%	23.70%	3.00%	$574,735	Frozen Initial Liability	30
12	0	1	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
49	0	1	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	9	0	10	1/1/2013	7.00%	5.00%	0.00%	3.30%	28.40%	3.00%	$495,485	Frozen initial Liability	30
12	0	0	1	1/1/2013	7.00%	5.00%	0.00%	3.30%	1.70%	0.00%	$495,485	Aggregate	0
13	8	1	10	1/1/2013	7.25%	4.50%	3.00%	3.60%	21.10%	3.00%	$891,289	Frozen Initial Liability	30
21	0	0	1	1/1/2013	7.25%	4.50%	3.00%	3.60%	1.30%	0.00%	$891,289	Aggregate	0
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10	0	0	4	1/1/2013	7.00%	5.00%	0.00%	3.50%	14.30%	0.00%	$361,371	Aggregate	0
7	3	1	3	1/1/2013	7.00%	5.00%	0.00%	3.50%	16.80%	3.00%	$361,371	Frozen Initial Liability	30
125	0	15	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$184,699.00	$184,699.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actualial Value Plus 25% of Actual Market Value	$1,995,540.00	$2,399,680.00	$ 404,140.00	83.16 %	-$52,272.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$2,213,005.00	$2,605,775.00	$ 392,770.00	84.93 %	$140,190.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$103,225.00	$103,225.00	$ 0.00	100.00 %	$7,777.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$4,140,246.00	$4,962,842.00	$ 822,596.00	83.42 %	$117,338.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$244,367.00	$244,367.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$125,505.00	$475,933.00	$ 350,428.00	26.37 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,189,346.00	$1,316,282.00	$ 126,936.00	90.36 %	$50,449.00
NA	NA	NA	NA	NA	NA	NA

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Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Sullivan	Sullivan Housing Authority	SPECIAL	Sullivan Housing Authority Pension Plan	Full-time Employees	Defined Contribution
2013	Switzerland	Switzerland County	COUNTY	Switzerland County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Switzerland	Patriot Civil Town	CITY/TOWN	Pacific Life Annunuty	Full Time	Defined Contribution
2013	Switzerland	Vevay Civil Town	CITY/TOWN	Simple IRA	Full time	Defined Contribution
2013	Switzerland	Switzerland County School	SCHOOL	Switzerland Co School 401a Plan	All full time	Defined Contribution
2013	Tippecanoe	Tippecanoe County	COUNTY	Tippecanoe County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Tippecanoe	Tippecanoe County	COUNTY	Tippecanoe County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Tippecanoe	Wea Township	TOWNSHIP	Jackson National Life Insurance	full time firefighter	Defined Contribution
2013	Tippecanoe	Lafayette Civil City	CITY/TOWN	Public Employee Retirement Fund -Fire	Firefighters	Defined Benefit
2013	Tippecanoe	Lafayette Civil City	CITY/TOWN	Public Employee Retirement Fund	Civil City	Defined Benefit
2013	Tippecanoe	Lafayette Civil City	CITY/TOWN	Public Employee Retirement Fund -PO	Police	Defined Benefit
2013	Tippecanoe	Excel Center Lafayette (Goodwill Educ)	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-Certified	Defined Contribution
2013	Tippecanoe	Lafayette School Corporation	SCHOOL	401(a)	Certified	Defined Contribution
2013	Tippecanoe	Tippecanoe School Corporation	SCHOOL	Tippecanoe School Corporation Supplemental	Certified Staff and	Defined Contribution
2013	Tipton	Tipton County	COUNTY	Tipton County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Tipton	Tipton County	COUNTY	Tipton County Police Benefit Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Sullivan Housing Authority	Donald C. Hunt	812-268-4600	sha@abcs.com	Sullivan Housing Authority	$47,765.00
Switzerland County Sheriff's Merit Board	Roy Leap	812-427-3636	rleap@scso-in.org	Switzerland County Sheriff's Department	$100,734.00
Patriot Water Utility	Linda Fisk	812-594-2243	lfisk_pwc@yahoo.com	Patriot Water Utility	$8,514.25
Pacific Life	Dan Hummel	812-537-1785	dhummel@hummelinsurancegroup.com	Town of Vevay	$9,588.00
VALIC	Gary Bridwell	812-583-6353	gary.bridwell@valic.com	Switzerland Co School Corp	$172,860.00
Tippecanoe County Sheriff's Merit Board	Tracy Brown	765-423-9388	tabrown@tippecanoe.in.gov	Tippecanoe County Sheriff's Department	$625,921.00
Tippecanoe County Sheriff's Merit Board	Tracy Brown	765-423-9388	tabrown@tippecanoe.in.gov	Tippecanoe County Sheriff's Department	$19,103.00
Johnson Insurance	Chris Johson	800-284-1776	coach@tctc.com	Chris Evander	$2,184.00
Indiana Public Retirement System	MS	888-876-2707	eppa@inprs.in.gov	City of Lafayette	$2,483,384.00
Indiana Public Retirement System	MS	888-876-2707	eppa@inprs.in.gov	City of Lafayette	$1,247,947.00
Indiana Public Retirement System	MS	888-876-2707	eppa@inprs.in.gov	City of Lafayette	$1,406,302.00
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4323	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$714.54
TIAA-CREF	Erin Robertson	765-497-8747	erobertson@tiaa-cref.org	Lafayette School Corporation	$1,000.00
TIAA-CREF	Kevin Kenny	800-842-2638	kkenny@tiaa-cref.org	Tippecanoe School Corporation	$591,057.55
Tipton County Sheriff'sw Merit Board	John R. Moses	765-675-7004	jmosessheriff@tiptoncounty.in.gov	Tipton County Sheriff's Department	$101,281.00
Tipton County Sheriff's Merit Board	John R. Moses	765-675-7004	jmosessheriff@tiptoncounty.in.gov	Tipton County Sheriff's Department	$5,691.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
7	2	0	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11	0	0	1	1/1/2013	7.00%	5.00%	0.00%	3.67%	2.50%	0.00%	$417,835	aggregate	0
5	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	4	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
133	62	8	12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	11	2	31	1/1/2013	7.00%	5.00%	2.00%	5.00%	25.30%	4.00%	$2,432,658	Frozen Initial Liability	30
47	0	0	5	1/1/2013	7.00%	5.00%	2.00%	5.00%	0.40%	0.00%	$2,432,658	Aggregate	0
1	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1	1	1	1	1/1/2013	6.00%	3.25%	2.25%	6.75%	19.70%	6.00%	$0	Entry age normal cost	30
1	1	1	1	6/30/2013	6.75%	3.25%	1.00%	6.75%	3.00%	3.00%	$14,416,207	Entry age normal cost	30
1	1	1	1	1/1/2013	6.00%	3.25%	2.25%	6.75%	19.70%	6.00%	$1	Entry age normal cost	30
0	8	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
946	0	0	108	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
712	0	407	80	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	6	1	4	1/1/2013	7.00%	5.00%	0.00%	4.20%	22.60%	4.00%	$462,700	Frozen Initial Liability	30
12	0	0	3	1/1/2013	7.00%	5.00%	0.00%	4.20%	2.20%	0.00%	$462,700	Aggregate	0

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarual Value Plus 25% of Actual Market Value	$57,091.00	$57,091.00	$ 0.00	100.00 %	$24.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$16,335,025.00	$18,834,623.00	$ 2,499,598.00	86.73 %	-$513,219.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,003,814.00	$1,003,814.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2005	4 years phase in of unrealized and realized capital	$0.00	$30,562,700.00	$ 30,562,700.00	0.00 %	$15,221,753.00
07/01/2007	4 years smoothing of gains/losseson market value	$11,441,602.00	$20,139,710.00	$ 8,698,108.00	56.81 %	$639,401.00
01/01/2005	4 years phase in of unrealized and realized capital	$0.00	$17,647,200.00	$ 17,647,200.00	0.00 %	$6,788,412.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,541,526.00	$1,894,268.00	$ 352,742.00	81.38 %	$26,237.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$122,655.00	$128,561.00	$ 5,906.00	95.41 %	$0.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Tipton	Tipton Community School Corporation	SCHOOL	Tipton Community School Corporation Annuity Plan	All	Defined Contribution
2013	Tipton	Tipton Community School Corporation	SCHOOL	Tipton Community Scholl Corporation 403b Plan	All	Defined Contribution
2013	Tipton	Tri-Central Community Schools	SCHOOL	Tri Central Community Schools Profit Sharing Plan	Administrators,	Defined Contribution
2013	Union	Union County	COUNTY	Union County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Union	Union County	COUNTY	Union County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Union	Union County School Corporation	SCHOOL	Valic	Certified Teaching Staff	Defined Contribution
2013	Vanderburgh	Vanderburgh County	COUNTY	VANDERBURGH COUNTY SHERIFF'S PENSION	MERIT DEPUTY SHERIFFS	Defined Contribution
2013	Vanderburgh	Evansville-Vanderburgh County Public Library	LIBRARY	Hoosier S.T.A.R.T.	Full Time Benefit Eligible	Defined Contribution
2013	Vermillion	Vermillion County	COUNTY	Vermillion County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Vermillion	Vermillion County	COUNTY	Vermillion County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Vermillion	North Vermillion Community School Corporation	SCHOOL	North Vermillion Community School Corporation 403(b) Plan	All full-time employees	Defined Contribution
2013	Vigo	Vigo County	COUNTY	Vigo County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Vigo	Vigo County	COUNTY	Vigo County Police Retirement Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Supenintendent	Renee' L. Anderson	765-675-2147	randerson@tcsc.k12.in.us	Tipton Community School Corporation	$0.00
Superintendent	Renee' L. Anderson	765-675-2147	randerson@tcsc.k12.in.us	Tipoton Community School Corporation	$0.00
VALIC	Jack Martyn	800-892-5558	jack.martyn@valic.com	Tri Central Community Schools	$5,055.00
Union County Sheriff's Merit Board	Eric Cantrell	765-458-5194	ucsheriff@yahoo.com	Union County Sheriff's Department	$41,673.00
Union County Sheriff's Merit Board	Eric Cantrell	765-458-5194	ucsheriff@yahoo.com	Union County Sheriff's Department	$5,702.00
AIG Valic	Ryan Brown	317-364-8399	ryan.brown@valic.com	Union County-College Corner Joint School District	$138,918.29
VANDERBURGH COUNTY SHERIFF'S PENSION BOARD	ERIC WILLIAMS	812-435-6203	ewilliams@vanderburghsheriff.com	VANDERBURGH COUNTY	$430,580.87
Great West Retirement Services	Jamie Beisel	317-645-3697	jbei@gwl.com	Evansville Vanderburgh Public Library	$44,571.16
Vermillion County Sheriff's Merit Board	Robert J Spence	765-492-4500	sheriffspence@vcsheriff.com	Vermillion County Sheriff's Department	$217,214.00
Vermillion County Sheriff's Merit Board	Robert J Spence	765-492-4500	sheriffspence@vcsheriff.com	Vermillion County Sheriff's Department	$21,850.00
Security Benefit	Frank Vargo	574-303-7248	Frank.Vargo@securitybenefit.com	North Vermillion Community School Corporation	$354,548.61
Vigo County Sheriff's Merit Board	Greg Ewing	812-462-3226	greg.ewing@vigocounty.in.gov	Vigo County Sheriff's Department	$37,051.00
Vigo County Sheriff's Merit Board	Greg Ewing	812-462-3226	greg.ewing@vigocounty.in.gov	Vigo County Sheriff's Department	$556,704.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
0	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	17	2	30	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	2	0	5	1/1/2013	7.00%	5.00%	1.00%	3.60%	24.90%	6.00%	$182,850	Frozen Initial Liability	30
6	0	0	1	1/1/2013	7.00%	5.00%	1.00%	3.60%	3.40%	0.00%	$182,850	Aggregate	0
112	87	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
76	32	8	100	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
56	60	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	4	0	3	1/1/2013	7.00%	5.00%	0.00%	3.70%	22.60%	6.00%	$375,983	Frozen Initial Liability	30
9	0	0	1	1/1/2013	7.00%	5.00%	0.00%	3.70%	5.60%	0.00%	$375,983	Aggregate	0
71	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
37	0	0	7	1/1/2013	7.00%	5.00%	3.00%	3.90%	2.20%	0.00%	$1,809,677	Aggregate	0
23	14	0	28	1/1/2013	7.00%	5.00%	3.00%	3.90%	32.80%	1.00%	$1,809,677	Frozen Initial Liability	30

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$723,270.00	$971,702.00	$ 248,432.00	74.43 %	-$39,342.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$71,190.00	$71,190.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of expected acturial value plus 25% of actual market value	$1,161,209.00	$1,582,276.00	$ 421,067.00	73.39 %	-$190,621.00
01/01/2013	75% of expected acturial value plus 25% of actual market value	$134,636.00	$211,236.00	$ 76,600.00	63.74 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$580,179.00	$614,790.00	$ 34,611.00	94.37 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$10,577,654.00	$13,402,943.00	$ 2,825,289.00	78.92 %	-$883,639.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Vigo	Terre Haute-Housing Authority	SPECIAL	Mass Mutual Financial Group	Full Time Employees	Defined Contribution
2013	Wabash	Wabash County	COUNTY	Wabash County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Wabash	Wabash County	COUNTY	Wabash County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Wabash	Heartland Career Center	SCHOOL	Heartland Career Center 403(b) Plan	Certified	Defined Contribution
2013	Wabash	M.S.D. Wabash County School	SCHOOL	Match 403(b) Plan for Teachers	Teaching Staff	Defined Benefit
2013	Wabash	M.S.D. Wabash County School Corporation	SCHOOL	Match 403(b) Plan for Administrators and Classified Staff	Administrators and Classified Staff	Defined Benefit
2013	Wabash	Manchester Community School	SCHOOL	401 A	Certified	Defined Contribution
2013	Wabash	North Manchester Public Library	LIBRARY	Hoosier START	Full time	Defined Contribution
2013	Warren	Warren County	COUNTY	Warren County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Warren	Warren County	COUNTY	Warren County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Warrick	Warrick County	COUNTY	Warrick County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Warrick	Warrick County	COUNTY	Warrick County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Washington	Washington County	COUNTY	Washington County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Washington	Washington County	COUNTY	Washington County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Washington	East Washington School Corporation	SCHOOL	Valic Retirement	Full Time	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Hilliard Lyons - Mass Mutual	Sam Copra	812-238-2468	SCopra@hilliard.com	Housing Authority of the City of Terre Haute	$108,889.00
Wabash County Sheriff's Merit Board	Sheriff Robert Land	260-563-8891	sheriffland@wcsd.us	Wabash County Sheriff's Department	$83,700.00
Wabash County Sheriff's Merit Board	Sheriff Robert Land	260-563-8891	sheriffland@wcsd.us	Wabash County Sheriff's Department	$35,751.00
Heartland Career Center	Mark Hobbs	260-563-7481	mhobbs@hcc.k12.in.us	Heartland Career Center	$27,024.52
Metropolitan Life Insurance Company	Rob Sobczak	260-450-2181	rsobczak@metlife.com	MSD of Wabash County	$90,822.81
The Variable Annuity Life Insurance Company	Amy Cummings	317-818-5904	amy.cummings@aigretirement.com	MSD of Wabash County	$32,784.78
Met Life	Rob Sobczak	888-732-0414	rsobczak@metlife.com	Manchester Community Schools	$36,334.08
Great West Retirment Services	Becky Warmuth	260-982-4773	bwarmuth@nman.lib.in.us	North Manchester Public	$30.00
Warren County Sheriff's Merit Board	Russell K Hart	765-762-7235	in.sheriff.86@gmail.com	Warren County Sheriff's Department	$70,797.00
Warren County Sheriff's Merit Board	Russell K Hart	765-762-7235	in.sheriff.86@gmail.com	Warren County Sheriff's Department	$7,914.00
Warrick County sheriff's Merit Board	Brett Kruse	812-897-6180	bkruse@warrickcountysheriff.com	Warrick County Sheriff's Office	$370,019.00
Warrick County sheriff's Merit Board	Brett Kruse	812-897-6180	bkruse@warrickcountysheriff.com	Warrick County Sheriff's Office	$18,347.00
Washington County Sheriff's Merit Board	Claude Combs	812-883-5999	wcsheriff@c3bb.com	Washington County Sheriff's Department	$65,822.00
Washington County Sheriff's Merit Board	Claude Combs	812-883-5999	wcsheriff@c3bb.com	Washington County Sheriff's Department	$9,988.00
Valic Financial Advisors	Joe Kleine-Kracht	502-939-5554	joseph.kleine-kracht@valic.com	East Washington School Corporation	$226,235.46

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
19	17	4	5	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	11	5	8	1/1/2013	7.00%	5.00%	0.00%	5.51%	12.80%	0.00%	$669,400	Frozen Initial Liability	30
16	0	0	4	1/1/2013	7.00%	5.00%	0.00%	5.51%	5.30%	0.00%	$669,400	Aggregate	0
14	7	2	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
117	78	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
93	0	0	3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
52	36	0	2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	0	0	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
3	4	0	0	1/1/2013	7.00%	5.00%	0.00%	5.40%	23.30%	3.00%	$294,836	Frozen Initial Liability	30
7	0	0	0	1/1/2013	7.00%	5.00%	0.00%	5.40%	2.90%	0.00%	$294,836	Aggregate	0
28	10	3	10	1/1/2013	7.00%	4.00%	0.00%	6.60%	19.90%	0.00%	$1,721,898	Frozen Initial Liability	30
38	0	0	2	1/1/2013	7.00%	4.00%	0.00%	6.60%	1.30%	0.00%	$1,721,898	Aggregate	0
9	4	0	6	1/1/2013	7.00%	5.00%	0.00%	6.11%	13.80%	3.00%	$468,358	Frozen Initial Liability	30
13	0	0	0	1/1/2013	7.00%	5.00%	0.00%	6.11%	1.90%	0.00%	$468,358	Aggregate	0
120	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,917,076.00	$1,924,652.00	$ 7,576.00	99.61 %	-$7,335.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$188,647.00	$335,195.00	$ 146,548.00	56.28 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$404,841.00	$780,511.00	$ 375,670.00	51.87 %	-$32,058.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$28,487.00	$37,549.00	$ 9,062.00	75.87 %	$0.00
01/01/2013	75% of Expected Actuarail Value Plus 25% of Actual Market Value	$7,048,678.00	$7,852,877.00	$ 804,199.00	89.76 %	-$147,045.00
01/01/2013	75% of Expected Actuarail Value Plus 25% of Actual Market Value	$465,582.00	$465,582.00	$ 0.00	100.00 %	$0.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$1,464,286.00	$1,543,283.00	$ 78,997.00	94.88 %	$15,782.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$123,623.00	$123,623.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
COUNTY	83	0	3	6	0	4	82	155
TOWNSHIP	150	0	0	0	1	8	6	6
CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Washington	Salem Community School Corporation	SCHOOL	401a Corp Paid Retirement Annuity	certified	Defined Contribution
2013	Washington	Salem Community School Corporation	SCHOOL	VEBA	certified	Defined Contribution
2013	Wayne	Wayne County	COUNTY	Wayne County Police Retirement Plan	Merit employees	Defined Benefit
2013	Wayne	Wayne County	COUNTY	Wayne County Police Benefit Plan	Merit employees	Defined Benefit
2013	Wayne	Excel Center In Richmond	SCHOOL	Goodwill Industries of Central Indiana Inc Employee Retirement Savings Plan	Non-Certified	Defined Contribution
2013	Wayne	Richmond Community School	SCHOOL	VEBA	Teachers &	Defined Contribution
2013	Wayne	Richmond Community School	SCHOOL	VALIC 403b	Teachers &	Defined Contribution
2013	Wells	Wells County	COUNTY	Wells County Police Retirement Plan	Merit Employees	Defined Benefit
2013	Wells	Wells County	COUNTY	Wells County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Wells	M.S.D. Bluffton-Harrison School	SCHOOL	Bluffton-Harrison Retirement Pay Benefits	Certified and	Combination/Hybrid
2013	Wells	M.S.D. Bluffton-Harrison School	SCHOOL	M.S.D. Bluffton-Harrison 401(a) Plan	Certified and	Combination/Hybrid
2013	Wells	Southern Wells Community School Corporation	SCHOOL	Severance	full time employees	Defined Benefit
2013	White	White County	COUNTY	White County Police Retirement Plan	Merit Employees	Defined Benefit
2013	White	White County	COUNTY	White County Police Benefit Plan	Merit Employees	Defined Benefit
2013	White	Chalmers Civil Town	CITY/TOWN	NTCA Savings Plan	Full Time	Defined Contribution
2013	Whitley	Whitley County	COUNTY	Whitley County Police Retirement Plan	Merit Employees	Defined Benefit

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Metlife	Larry Turow	317-818-4673	lturow@metlife.com	Salem Community Schools	$106,176.79
Mid America Retirement Solutions	Amber Stalens	800-430-7999	Amber.Stalens@midamerica.biz	Salem Community Schools	$38,650.79
Wayne County Sheriff's Merit Board	Jeff Cappa	765-973-9200	jcappa@co.wayne.in.us	Wayne County Sheriff Department	$319,544.00
Wayne County Sheriff's Merit Board	Jeff Cappa	765-973-9200	jcappa@co.wayne.in.us	Wayne County Sheriff Department	$14,679.00
Goodwill Industries of Central Indiana Inc	Lisa Allen	317-524-4232	lallen@goodwillindy.org	Goodwill Industries of Central Indiana Inc	$472.30
Meritain	Barbara	765-973-3420	barbarab@rcs.k12.in.us	Richmond Community Schools	$70,451.21
VALIC	Barbara	765-973-3420	barbarab@rcs.k12.in.us	Richmond Community Schools	$230,600.55
Wells County Sheriff's Merit Board	Monte Fisher	260-824-3426	sheriff@wellscountysheriff.com	Wells County Sheriff's Department	$198,065.00
Wells County Sheriff's Merit Board	Monte Fisher	260-824-3426	sheriff@wellscountysheriff.com	Wells County Sheriff's Department	$3,960.00
Bluffton-Harrison MSD	Brad Yates	260-824-2620	byates@bhmsd.k12.in.us	Bluffton-Harrison MSD	$149,163.80
Bluffton-Harrison MSD	Brad Yates	260-824-2620	byates@bhmsd.k12.in.us	Bluffton-Harrison MSD	$87,811.38
Valic	Steven Hull	260-760-8567	steven.hull@valic.com	Southern Wells Community Schools	$0.50
White County Sheriff's Merit Board	Sheriff Patrick Shafer	574-583-2251	pshafer@wcsheriff-in.us	White County Sheriff's Department	$180,902.00
White County Sheriff's Merit Board	Sheriff Patrick Shafer	574-583-2251	pshafer@wcsheriff-in.us	White County Sheriff's Department	$8,823.00
National Telecommunications Cooperative Association	Janice Honeycutt	828-255-2837	jhoneycutt@ntca.org	Town of Chalmers	$4,198.52
Whitley County Sheriff's Merit Board	Mark Hodges	260-248-3101	mhodges@whitleysd.com	Whitley County Sheriff's Department	$158,926.00

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
93	35	2	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
93	35	2	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
19	12	1	20	1/1/2013	7.25%	4.50%	0.00%	6.00%	21.80%	5.50%	$1,384,032	Frozen Initial Liability	30
31	0	0	2	1/1/2013	7.25%	4.50%	0.00%	6.00%	1.20%	0.00%	$1,384,032	Aggregate	0
0	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
182	132	18	55	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
374	0	46	55	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	7	3	6	1/1/2013	7.00%	5.00%	3.00%	3.80%	28.80%	3.00%	$689,238	Frozen Initial Liability	30
15	0	0	0	1/1/2013	7.00%	5.00%	3.00%	3.80%	0.80%	0.00%	$689,238	Aggregate	0
68	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
140	23	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	50	12	12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	9	2	9	1/1/2013	7.00%	5.00%	3.00%	3.90%	30.90%	3.00%	$596,774	frozen initial liability	30
14	0	0	1	1/1/2013	7.00%	5.00%	3.00%	3.90%	1.60%	0.00%	$596,774	Aggregate	0
2	0	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8	7	0	9	1/1/2013	7.00%	5.00%	0.00%	8.70%	25.70%	3.00%	$697,538	Frozen Initial Liability	30

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of expected actuarial value plus 25% of actual market value	$7,818,194.00	$9,278,072.00	$ 1,459,878.00	84.27 %	-$48,384.00
01/01/2013	75% of expected actuarial value plus 25% of actual market value	$211,699.00	$211,699.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of Expected Actuarual Value Plus 25% of Actual Market Value	$3,529,814.00	$4,469,494.00	$ 939,680.00	78.98 %	-$152,852.00
01/01/2013	75% of Expected Actuarial Value Plus 25% of Actual Market Value	$202,993.00	$202,993.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA	NA
01/01/2013	75% of expected actuarial value plus 25% of actual market value	$2,555,792.00	$3,601,998.00	$ 1,046,206.00	70.95 %	-$66,293.00
01/01/2013	75% of expected actuarial value plus 25% of actual market value	$132,236.00	$132,236.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA
01/01/2013	Market Value	$3,002,916.00	$3,662,802.45	$ 659,886.45	81.98 %	-$27,566.00

Statewide Pension Report (IC 5-11-20-5) - 2013

SUMMARY

Unit Type	PERF	TRF	Police Pension First Class Cities	1925 Police Pension	1937 Firefighter's Pension	1977 Police and Fire Pension	Number of Units Reporting Other Plans	Number of Other Plans Reported
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CITY/TOWN	306	0	5	63	44	138	49	53
SCHOOL	267	296	0	0	0	0	97	137
LIBRARY	162	0	0	0	0	0	6	6
HOSPITAL	1	0	0	0	0	0	13	13
SPECIAL	133	0	0	0	0	3	41	44
TOTAL	**1102**	**296**	**8**	**69**	**45**	**153**	**294**	**414**

DETAIL Note: For additional detail at the unit level see the Pension Report.

Year	County	Unit Name	Unit Type	Name of Pension Plan	Type or Class of Employees Covered	Type of Pension Plan
2013	Whitley	Whitley County	COUNTY	Whitley County Police Benefit Plan	Merit Employees	Defined Benefit
2013	Whitley	South Whitley Civil Town	CITY/TOWN	PERF	FULL TIME	Defined Contribution

Plan Administrator					
Company Name	**Contact Person**	**Phone**	**Email Address**	**Employer Sponsoring the Plan**	**Employer Contributions**
Whitley County Sheriff's Merit Board	Mark Hodges	260-248-3101	mhodges@whitleysd.com	Whitley County Sheriff's Department	$10,394.00
TOWN OF SOUTH WHITLEY	BOB GOULD	260-723-5312	bgould@southwhitley.org	TOWN OF SOUTH WHITLEY	$32,381.15

Current Number of Participants				Actuarial Assumptions					Contribution Rates				
Active Employees That Are Vested	Active Employees That Are Not Vested	Separated Employees But Are Vested	Current Number of Retirees	Actuarial Valuation Date	Investment Rate of Return	Projected Future Salary Increases	Cost of Living Adjust-ments	Actual Investment Return for Last Year	Employer	Plan Members	Annual Covered Payroll	Actuarial Cost Method	Amoritization Period in Years
15	0	0	1	1/1/2013	7.00%	5.00%	0.00%	8.70%	1.40%	0.00%	$697,538	Aggregate	0
6	5	0	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

		Actuarial Results				
Amoritization Begin Date	**Asset Valuation Method**	**Actuarial Value of Plan Assets (AVA)**	**Actuarial Accrued Liability (AAL)**	**Unfunded AAL (AAL-AVA)**	**Funded Ratio (AVA/AAL)**	**Net Pension Obligation, end of year**
01/01/2013	Market Value	$192,671.00	$192,671.00	$ 0.00	100.00 %	$0.00
NA	NA	NA	NA	NA	NA	NA