

## 2014 Local Pension Report to the Pension Management Oversight Committee (PMOC)

### Statutory Requirement

Indiana Code 4-3-22-19 requires the OMB to submit a report in compliance with IC 5-14-6 that summarizes and analyzes retirement plan information to the interim study committee on pension management oversight (PMOC). Included in this report is information from the 2014 year which is self reported<sup>1</sup> by local officials through the Gateway portal. Pension data from Gateway may be found at this link:

[https://gateway.ifionline.org/report\\_builder/Default3a.aspx?rptType=afr&rpt=Pension\\_statewide&rptName=Pension%20Statewide%20Summary%20&%20Detail](https://gateway.ifionline.org/report_builder/Default3a.aspx?rptType=afr&rpt=Pension_statewide&rptName=Pension%20Statewide%20Summary%20&%20Detail).

### Contents of Report

Data contained in the 2014 local pension report was retrieved on September 14, 2015 from the Statewide Pension Report of the Gateway portal. This report will summarize and analyze data from the 457 plans classified as “Other Plans Reported” on Gateway. Indiana Code 5-11-20 requires the following entities to report pension information through Gateway:

1. Retirement funds for utility employees (IC 36-9)
2. Members of the County Police force pension trust (IC 36-8)
3. Retirement plans adopted by a board of a local health department ( IC 16-1-4-25 or IC 16-20-1-3)
4. Retirement benefit program of a joint city-county health department (IC 16-1-7-16)
5. Members of county hospital pension or retirement plans (IC 16-12.1-3-8 or IC 16-22-3-11)
6. Retirement program of the health and hospital corporation (IC 16-12.2-5 or IC 16-23-1)
7. Pension plan provided by city, town, or county housing authority (IC 16-12-21-27 or IC 16-22-8-34)
8. Pension or retirement program of a public transportation corporation (IC 36-7)
9. Pension or retirement benefits of a regional transportation authority (IC 36-9)
10. Pension plan for an airport authority (IC 8-22-3)
11. All systems of pensions and retirement plans provided (IC 36-1-3)

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<sup>1</sup> Data is self reported by local officials. In most cases a local county auditor will report information for Sheriff Defined Benefit (DB) plans. The actuarial firm that provides valuation data for more than 90% of county DB plans gives local officials numbers to report through Gateway; however, the data is self reported, may contain errors, and may be incomplete.

Reporting entities were required to provide the following information in Gateway:

1. Basic plan parameters (type of plan, plan administrator, employer)
2. If Defined Benefit (DB) plan (plan's funding percentage ratio, actuarial assumptions, plan's investment returns for the preceding fiscal year)
3. Total amount of contributions made by the plan sponsor during the preceding fiscal year
4. Number of plan participants (actives, retired, and separated from service)
5. Anything else required by the State Board of Accounts

## **Data & Analysis**

### ***Basic Plan Parameters***

All Indiana counties except Perry have one sheriff retirement and one sheriff benefit plan; Perry County has neither of these plans. Of the 457 other plans reported, 181 plans were classified as Defined Benefit (DB) plans; 251 were categorized as Defined Contribution (DC) plans; and 25 were a combination, or Hybrid plan. Within the 181 DB plans, 170 or 94% of the plans were police or sheriff county retirement or benefit Plans<sup>2</sup>. County sheriff plans are administered by the respective local county merit boards. Five DB plans were classified as retirement plans for city or town utility employees; three plans were identified as county hospital pensions; and three plans were for a public or regional transportation entity. Appendix A provides a complete list of the DB plans.

Twenty five entities classified their retirement plan as a hybrid, or a plan with a combination of DB and DC components. A majority (56%) of the hybrid plans were associated with school corporations available to full-time employees. The remaining self reported hybrid plans were for towns, special regional utility districts, and a library<sup>3</sup>. It is possible that some entities that reported having a hybrid plan should have been classified as a Defined Contribution plan. A complete listing of the Hybrid plans can be found in Appendix B.

Over 238 units identified their retirement plan as a Defined Contribution plan. An additional thirteen entities reported having a DB plan, but after review of the data it was determined that these plans were more than likely DC plans. These 13 units were added to the 238, for a total of 251 DC plans.

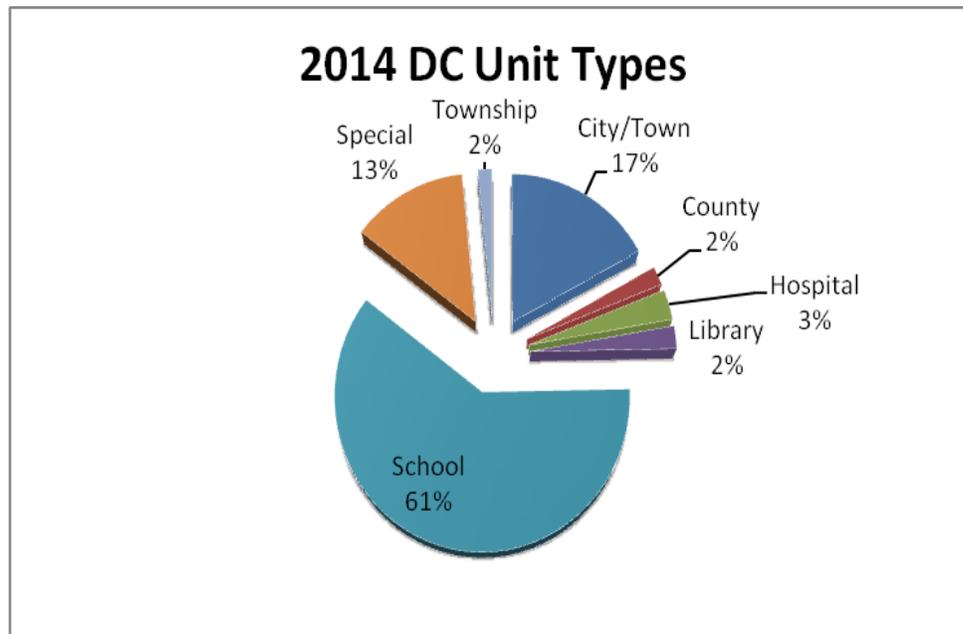
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<sup>2</sup> As of September 14, 2015 the following counties did not report any police retirement or benefit plan information: Fountain, Jay, Jefferson, and Knox\*. In addition, Pike County reported information for their benefit plan, but not the retirement plan, and Randolph County\*\* reported data for their retirement plan, but not their benefit plan. \*Knox County reported county police retirement plan data before September 29, 2015. \*\* Randolph County reported data for their benefit and retirement plans before September 29, 2015. The analysis will be updated to reflect additional data from Knox and Randolph Counties.

<sup>3</sup> The reviewer relied on the reporting unit to classify plans correctly. Additional research into the details of the hybrid plans was not analyzed in this report.

A majority (61%) of the DC plans were for school corporations, and the second largest type were plans for cities and towns, with 17% identifying under this type. Thirteen percent of plans included in the “Special” category where housing authorities, port authorities, regional planning districts, conservancy districts, and solid waste management entities. Appendix C lists all units categorized as having a DC plan.

**CHART 1: Defined Contribution Unit Types**



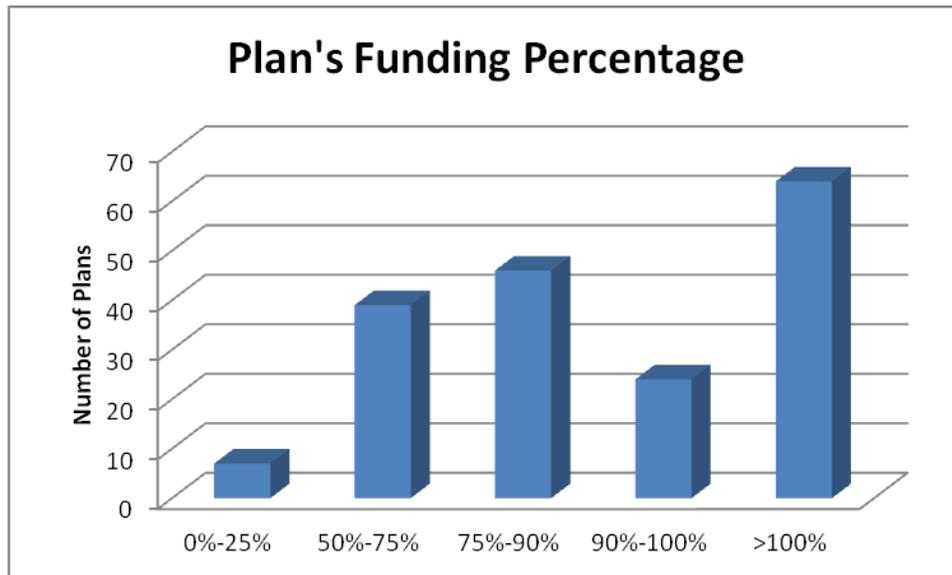
### ***Defined Benefit Plan Actuarial Characteristics***

All but three of the DB plans reported having had an actuarial valuation study completed within the past two years. A little more than 74% (134) of the 181 DB plans have a funding percentage ratio of at least 75%. Greater than 35% (64) of the DB plans are more than 100% funded. Five of the seven plans that are funded at less than 25% failed to provide complete information in Gateway. Therefore it is not known if these plans are truly underfunded, or if they failed to properly report information in Gateway. Chart 2 displays the DB plan’s funding percentage ratio.

Investment rate of returns used in the actuarial valuation studies range on the low end of 5.00% to 8.00%, with the median being 6.75%. Projected future salary increases for the DB plans ranged from 0.00% to 5.00%, with the average being 4.31% and the median equaled to 4.50%. Cost of Living Adjustments (COLAs) in the valuation reports were as low as 0.00% and as high as 4.00%. The most common value for COLAs according to the actuarial reports was 0.00%.

The reported actual investment return for the plan year ending prior to the most recently reported actuarial valuation date spanned a wide range from -4.10% to 23.50%. Five percent (9) of the 181 DB plans had zero or negative investment return for the prior year. The average actual investment return for last year was 10.52%. Most DB plans used an inflation rate of 3.5%.

**CHART 2: Defined Benefit Plan's Funding Percentage Ratio**



### ***Employer Contributions***

Employer contributions as a percentage of covered payroll averaged 12.55% for the DB plans<sup>4</sup>. Neither the defined contribution nor the hybrid plans were required to report covered payroll figures in Gateway. Employer contributions were on average higher for DB plans than they were for DC or hybrid plans. DB plan members had the option to contribute between 0.00% to up to 6.00% of their salary towards their retirement plan.

### ***Plan participants***

In total 44,189 plan participants were included in one of the 457 other pension plans reported through Gateway. Within this total number, participants were classified in one of four areas:

1. Active and Vested
2. Active and Not Vested

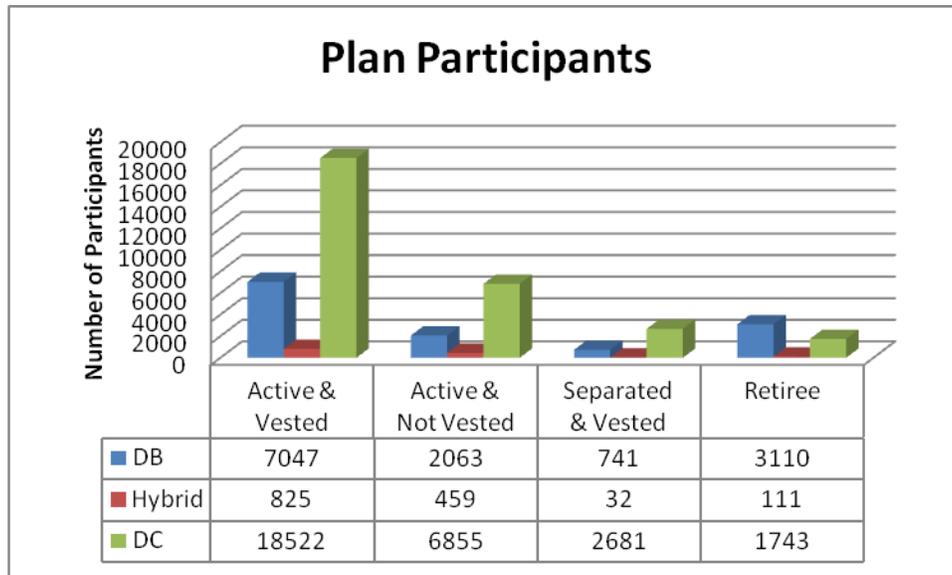
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<sup>4</sup> Three plans were excluded from the calculation because the contribution as a percentage of covered payroll was over 40%. An additional four plans did not include complete employer contribution data, and were also excluded from the calculated average.

- 3. Separated and Vested
- 4. Current Retiree

Most of the DB plan participants were active and vested individuals, followed by 3,110 retirees. DC plan participants were mostly active and vested, followed by a group of 6,855 individuals who were active but not yet vested.

**CHART 3: Participants included in DB, DC and Hybrid Plans**



**Summary<sup>5</sup>**

Nearly 74% of the DB plans had funding percentages of 75% or greater. Actuarial assumptions for the DB plans seem standard, and actual investment returns for the plan year ending prior to the most recently reported actuarial valuation date averaged 10.52%. Employer contributions as a percentage of covered payroll were reasonable and averaged 12.55%. There are more retirees in DB plans, roughly 23% of total plan participants than in hybrid (7.7%) and DC (5.8%) plans.

Continued emphasis on accurate, complete information will make future reports of the local pension plan data more meaningful. Year-over-year changes in funded status, the Actuarially Determined

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<sup>5</sup> Efforts were made to improve the accuracy and completeness of the 2014 data reported in Gateway by local units. Similar efforts were not made in 2013, so there are no year-over-year comparisons included in this report. It should be noted, that despite efforts made for full compliance, some units did not comply and there is no state entity responsible for oversight, compliance and enforcement of the Gateway reporting requirements for these local pension plans.

Contribution (ADC), and total (and net) pension liability should be reviewed and evaluated for significant shifts in future reports.

**APPENDIX A: Defined Benefit Plans**

1	Adams County Police Benefit Plan
2	Adams County Police Retirement Plan
3	Allen County Police Department Pension Trust
4	Allen County Police Department Supplemental Benefit Trust
5	Sanitary Officers' Pension Plan
6	Fort Wayne Public Transportation Corp Retirement Plan
7	Bartholomew County Police Retirement Plan
8	Bartholomew County Police Retirement Plan
9	Utility Service Board of the City of Columbus, Indiana Employee's Pension Plan
10	Benton County Police Retirement Plan
11	Benton County Police Benefit Plan
12	Blackford County Police Retirement Plan
13	Blackford County Police Benefit Plan
14	Boone County Police Benefit Plan
15	Boone County Police Retirement Plan
16	Brown County Police Benefit Plan
17	Brown County Police Retirement Plan
18	Carroll County Police Retirement Plan
19	Carroll County Police Benefit Plan
20	Cass County Sheriff's Merit Board
21	Cass County Police Benefit Plan
22	Clark County Police Retirement Plan
23	Clark County Police Benefit Plan
24	Clay County Police Retirement Plan
25	Clay County Police Benefit Plan
26	Clinton County Police Retirement Plan
27	Clinton County Police Benefit Plan
28	Municipal Electric and Water Utilities Employees' Retirement Fund (Frankfort, Indiana)
29	Crawford County Police Retirement Plan
30	Crawford County Police Benefit Plan
31	Daviess County Police Retirement Plan
32	Daviess County Police Benefit Plan
33	Dearborn County Police Retirement Plan
34	Dearborn County Police Benefit Plan
35	Nationwide
36	Retirement Plan for Employees of Dearborn County Hospital
37	Decatur County Police Retirement Plan
38	Decatur County Police Benefit Plan

39	DeKalb County Police Retirement Plan
40	DeKalb County Police Benefit Plan
41	Delaware County Police Retirement Plan
42	Delaware County Police Benefit Plan
43	Dubois County Police Retirement Plan
44	Dubois County Police Benefit Plan
45	Elkhart County Police Retirement Plan
46	Elkhart County Police Benefit Plan
47	Fayette County Police Benefit Plan
48	Fayette County Police Retirement Plan
49	Floyd County Police Retirement Plan
50	Floyd County Police Benefit Plan
51	Franklin County Police Benefit Plan
52	Franklin County Police Retirement Plan
53	Fulton County Police Retirement Plan
54	Fulton County Police Benefit Plan
55	Gibson County Police Retirement Plan
56	Gibson County Police Benefit Plan
57	Grant County Police Benefit Plan
58	Grant County Police Retirement Plan
59	Greene County Police Benefit Plan
60	Greene County Police Retirement Plan
61	Hamilton County Police Retirement Plan
62	Hamilton County Police Benefit Plan
63	Hancock County Police Retirement Plan
64	Hancock County Police Benefit Plan
65	Harrison County Police Benefit Plan
66	Harrison County Police Retirement Plan
67	Hendricks County Police Benefit Plan
68	Hendricks County Police Retirement Plan
69	Henry County Police Benefit Plan
70	Henry County Police Retirement Plan
71	Howard County Police Benefit Plan
72	Howard County Police Retirement Plan
73	Huntington County Police Benefit Plan
74	Huntington County Police Retirement Plan
75	Jackson County Police Retirement Plan
76	Jackson County Police Benefit Plan
77	Jackson County Schneck Memorial Hospital Employees' Pension Plan
78	Jackson County Schneck Memorial Hospital
79	Jasper County Police Retirement Plan
80	Jasper County Police Benefit Plan
81	Jay County Hospital Employees' Pension Plan
82	Jennings County Police Retirement Plan

83	Jennings County Police Benefit Plan
84	Johnson County Police Retirement Plan
85	Johnson County Police Retirement Plan
86	Kosciusko County Police Retirement Plan
87	Kosciusko County Police Benefit Plan
88	LaGrange County Police Benefit Plan
89	LaGrange County Police Retirement Plan
90	Lake County Police Retirement Plan
91	Lake County Police Benefit Plan
92	La Porte County Sheriff's Department Retirement Plan
93	La Porte County Sheriff's Department Personnel Retirement Plan
94	Lawrence County Police Retirement Plan
95	Lawrence County Police Benefit Plan
96	Madison County Police Retirement Plan
97	Madison County Police Benefit Plan
98	Marion County Sheriff's Department Personnel Retirement Plan
99	Marion County Sheriff's Department Personnel Benefit Plan
100	IPTC defined benefit plan
101	Marshall County Police Retirement Plan
102	Marshall County Police Benefit Plan
103	Martin County Police Retirement Plan
104	Martin County Police Benefit Plan
105	Miami County Police Retirement Plan
106	Miami County Police Benefit Plan
107	Monroe County Police Retirement Plan
108	Monroe County Police Benefit Plan
109	Montgomery County Police Retirement Plan
110	Montgomery County Police Benefit Plan
111	Morgan County Police Retirement Plan
112	Morgan County Police Benefit Plan
113	Newton County Police Retirement Plan
114	Newton County Police Benefit Plan
115	Noble County Police Retirement Plan
116	Noble County Police Benefit Plan
117	Ohio County Police Retirement Plan
118	Ohio County Police Benefit Plan
119	Orange County Police Retirement Plan
120	Orange County Police Benefit Plan
121	Owen County Police Retirement Plan
122	Owen County Police Benefit Plan
123	Parke County Police Retirement Plan
124	Parke County Police Benefit Plan
125	Pike County Police Benefit Plan
126	Porter County Police Retirement Plan

127	Porter County Police Benefit Plan
128	Posey County Police Retirement Plan
129	Posey County Police Benefit Plan
130	Pulaski County Police Retirement Plan
131	Pulaski County Police Benefit Plan
132	Putnam County Police Benefit Plan
133	Putnam County Police Retirement Plan
134	Ripley County Police Retirement Plan
135	Ripley County Police Benefit Plan
136	Rush County Police Retirement Plan
137	Rush County Police Benefit Plan
138	St. Joseph County Police Retirement Plan
139	St. Joseph County Police Benefit Plan
140	Mishawaka Utilities Retirement System
141	South Bend Public Transportation Corporation
142	Scott County Police Retirement Plan
143	Scott County Benefit Plan
144	Shelby County Police Retirement Plan
145	Shelby County Police Benefit Plan
146	Spencer County Police Benefit Plan
147	Spencer County Police Retirement Plan
148	Starke County Police Retirement Plan
149	Starke County Police Benefit Plan
150	Steuben County Police Benefit Plan
151	Steuben County Police Retirement Plan
152	Sullivan County Police Retirement Plan
153	Sullivan County Police Benefit Plan
154	Switzerland County Police Benefit Plan
155	Switzerland County Police Retirement Plan
156	Tippecanoe County Police Benefit Plan
157	Tippecanoe County Police Retirement Plan
158	Tipton County Police Benefit Plan
159	Tipton County Police Retirement Plan
160	Union County Police Benefit Plan
161	Union County Police Retirement Plan
162	Vermillion County Police Retirement Plan
163	Vermillion County Police Benefit Plan
164	Vigo County Police Retirement Plan
165	Vigo County Police Retirement Plan
166	Wabash County Police Benefit Plan
167	Wabash County Police Retirement Fund
168	Warren County Police Retirement Plan
169	Warren County Police Benefit Plan
170	Warrick County Police Benefit Plan
171	Warrick County Police Retirement Plan
172	Washington County Police Retirement Plan

173	Washington County Police Benefit Plan
174	Wayne County Police Benefit Plan
175	Wayne County Police Retirement Plan
176	Wells County Police Benefit Plan
177	Wells County Police Retirement Plan
178	White County Police Benefit Plan
179	White County Police Retirement Plan
180	Whitley County Police Retirement Plan
181	Whitley County Police Benefit Plan

**APPENDIX B: Hybrid Plans**

1	Blackford County School Corporation
2	Borden Tri-Co Regional Water District
3	Dekalb County Central United School Corporation
4	Dekalb County Central United School Corporation
5	Lafayette Twp Fire District
6	Interlocal Association
7	Elizabeth Civil Town
8	Lanesville Civil Town
9	Turkey Creek Township
10	Lake Station Civil City
11	Avondale Meadows Academy
12	Fall Creek Academy
13	Paramount School of Excellence
14	University Heights Preparatory Academy
15	The Bloomington School Project
16	Goodland Public Library
17	Valparaiso Lakes Conservancy
18	Mount Vernon Civil City
19	Mount Vernon Civil City
20	Area 30 Career Center
21	Southeastern Career Center
22	Switzerland County School Corporation
23	M.S.D. Bluffton-Harrison School Corporation
24	M.S.D. Bluffton-Harrison School Corporation
25	Seymour Community School Corporation

**APPENDIX C: Defined Contribution Plans**

1	North Adams Community School Corporation
2	South Adams School Corporation
3	New Haven Civil City
4	M.S.D. Sw Allen County School Corporation
5	M.S.D. Sw Allen County School Corporation
6	Western Boone County School Corporation
7	Western Boone County School Corporation
8	Western Boone County School Corporation
9	Western Boone County School Corporation
10	Western Boone County School Corporation
11	Western Boone County School Corporation
12	Western Boone County School Corporation
13	Western Boone County School Corporation
14	Western Boone County School Corporation
15	Zionsville Community School Corporation
16	Zionsville Community School Corporation
17	Camden Civil Town
18	Walton Civil Town
19	Clarksville Civil Town
20	Town Of Borden
21	West Clark Community School Corporation
22	West Clark Community School Corporation
23	William E Wilson Education Center
24	Charlestown-Housing Authority
25	Clark County Solid Waste Management District
26	Clark-Floyd Convention & Exhibits
27	Jeffersonville Clark Cnty Bldg Athr
28	Jeffersonville Housing Authority
29	Brazil Housing Authority
30	Barr-Reeve Community School Corporation
31	Daviess Community Hospital
32	Lawrenceburg Civil City

33	Lawrenceburg Civil City
34	Sunman-Dearborn Community School Corporation
35	Lawrenceburg-Manchester-Sparta Cons
36	Greensburg Community School Corporation
37	Decatur County Memorial Hospital
38	Delaware County
39	Liberty-Perry Community School Corporation
40	E.C.I. Regional Planning District, Inc.
41	Ferdinand Civil Town
42	Jasper Civil City
43	Northeast Dubois County School Corporation
44	Dubois County Airport Authority
45	Middlebury Civil Town
46	Fairfield Community School Corporation
47	Fairfield Community School Corporation
48	Goshen Community School Corporation
49	Goshen Community School Corporation
50	Middlebury Public Library
51	Greenville Civil Town
52	Greenville Civil Town
53	Community Montesso
54	New Albany Federal Housing Authority
55	New Albany Federal Housing Authority
56	Veedersburg Civil Town
57	Attica Consolidated School Corporation
58	Fountain County Solid Waste Management District
59	Brookville Lake Regional Waste Dist
60	Kewanna Civil Town
61	Rochester Community School Corporation
62	Haubstadt Civil Town
63	Owensville Civil Town
64	East Gibson School Corporation
65	Swayzee Civil Town
66	Marion Housing Authority
67	Bloomfield School District
68	White River Valley Consolidated School Corporation

69	Greene County General Hospital
70	Jackson Township
71	Sheridan Civil Town
72	Noblesville School Corporation
73	Noblesville School Corporation
74	Options Charter
	Options Charter School - Noblesville
75	
76	Sheridan Community Schools
77	Westfield-Washington School Corporation
78	Westfield Public Library
	Greenfield Central Community School Corporation
79	
80	Greenfield Central Community School Corporation
81	Hancock Regional Hospital
82	Palmyra Civil Town
83	Lanesville School Corporation
	North Harrison Community School Corporation
84	
85	Washington Township
86	Washington Township
87	North Salem Civil Town
	Brownsburg Community School Corporation
88	
89	Henry County Memorial Hospital
	Eastern Howard Community School Corporation
90	
91	Excel Center Kokomo (Goodwill Educ Initiative)
92	Northwestern School Corporation
93	Western School Corporation
94	Kokomo-Housing Authority
95	Brownstown Civil Town
	Brownstown Central Community School Corporation
96	
97	Medora Community School Corporation
	Medora Community School Corporation
98	
99	Kankakee Valley School Corporation
	Kankakee Valley School Corporation
100	
101	Rensselaer Central School Corporation
102	Jasper County Airport Authority
	Madison Area Education Special Services Unit
103	
104	Madison Consolidated School Corporation
105	City Of Madison Port Authority
106	SEastern IN Solid Waste Mmgt.

107	Jennings County
108	Bargersville Civil Town
109	New Whiteland Civil Town
110	Trafalgar Civil Town
	Edinburgh Community School Corporation
111	
112	Edinburgh Community School Corporation
	Franklin Community School Corporation
113	
114	Nineveh-Hensley-Jackson United School Corporation
	Special Services Johnson County
115	
116	Johnson Memorial Hospital
117	Johnson County Solid Waste
118	Silver Lake Civil Town
	Whitko Community School Corporation
119	
120	Syracuse Public Library
121	Westview School Corporation
122	East Chicago Civil City
	Munster Community School Corporation
123	
124	Gary Public Transportation
125	Hammond Housing Authority
	Independence Hill Conservancy District
126	
127	Merrillville Conservancy
128	Long Beach Civil Town
	Tri-Township Consolidated School Corporation
129	
	Mitchell Community School Corporation
130	
131	Bedford Housing Authority
	Alexandria Community School Corporation
132	
133	Anderson Excel Center
	Elwood Community School Corporation
134	
135	Frankton-Lapel Community School Corporation
	South Madison Community School Corporation
136	
137	Fall Creek Regional Waste District
138	Speedway City Civil Town
139	Avondale Meadows Academy
140	Carpe Diem Indiana, Inc.
141	Excel Center For Adult Learners
	Excel Center Lafayette Square Mall (Goodwill Initiatives))
142	
143	Fall Creek Academy
144	Indiana Connections Academy

	Virtual School
145	Indpls Metropolitan High School
146	Irvington Community
147	M.S.D Decatur Township School Corporation
148	M.S.D Decatur Township School Corporation
149	M.S.D Decatur Township School Corporation
150	M.S.D Decatur Township School Corporation
151	M.S.D Decatur Township School Corporation
152	M.S.D. Pike Township School Corporation
153	M.S.D. Pike Township School Corporation
154	Nexus Academy, Indianapolis Sch # 5301 Better Blended Learning For In
155	Paramount School of Excellence
156	Perry Township Schools
157	University Heights Preparatory Academy
158	Triton School Corporation
159	Marshall County Solid Waste Management
160	Loogootee Civil City
161	Shoals Community School Corporation
162	Shoals Community School Corporation
163	Shoals Community School Corporation
164	North Miami Consolidated School Corporation
165	Monroe County Community School Corporation
166	The Bloomington School Project
167	The Bloomington School Project
168	Monroe County Solid Waste Management District
169	North Montgomery Community School Corporation
170	North Montgomery Community School Corporation
171	Eminence Consolidated School Corporation
172	Goodland Civil Town
173	Kentland Civil Town
174	East Noble School Corporation
175	Lost River Career Cooperative
176	South Central Area Special Education
177	Montezuma Civil Town

178	Southwest Parke Community School Corporation
179	Cannelton Civil City
180	Tell City-Troy Township School Corporation
181	Pike County School Corporation
182	Pike County School Corporation
183	Kouts Civil Town
184	Valparaiso Civil City
185	Boone Township School Corporation
186	Duneland School Corporation
187	Duneland School Corporation
188	Neighbors New Vista High School
189	Union Township School Corporation
190	Valparaiso Community School Corporation
191	Valparaiso Community School Corporation
192	Northern Ind Commuter Trans District
193	Mt Vernon Housing Authority
194	Posey County Solid Waste Management District
195	Eastern Pulaski Community School Corporation
196	North Putnam Community School Corporation
197	Old National Trail Special Services Cooperative
198	Randolph County
199	Parker Civil Town
200	Monroe Central School Corporation
201	Ripley Ohio Dearborn Special Education Cooperative
202	Batesville Public Library
203	Rush Memorial Hospital
204	Lakeville Civil Town
205	John Glenn School Corporation
206	John Glenn School Corporation
207	Union-North United School Corporation
208	Scott County
209	Morristown Civil Town
210	Blue River Career Center
211	Major Health Partners
212	Santa Claus Civil Town
213	South Spencer County School Corporation
214	Hamilton Community School Corporation

215	Sullivan Housing Authority
216	Patriot Civil Town
217	Vevay Civil Town
218	Wea Township
219	Excel Center Lafayette (Goodwill Educ)
220	Lafayette School Corporation
221	Tri-Central Community Schools
222	Union County School Corporation
223	Vanderburgh County
224	Evansville-Vanderburgh County Public Library
225	North Vermillion Community School Corporation
226	Terre Haute-Housing Authority
227	Heartland Career Center
228	Manchester Community School Corporation
229	North Manchester Public Library
230	East Washington School Corporation
231	Salem Community School Corporation
232	Salem Community School Corporation
233	Excel Center In Richmond
234	Nettle Creek School Corporation
235	Richmond Community School Corporation
236	Richmond Community School Corporation
237	Southern Wells Community School Corporation
238	Chalmers Civil Town
239	West Clark Community School Corporation
240	West Clark Community School Corporation
241	West Clark Community School Corporation
242	Delaware Co Convention And Visitor Bureau
243	Upland Civil Town
244	Southwestern Jefferson Consolidated Schools
245	Southwestern Jefferson Consolidated Schools
246	Southwestern Jefferson Consolidated Schools
247	Bremen Public School Corporation
248	Maconaquah School Corporation
249	North Montgomery Community School Corporation

250	M.S.D. Wabash County School Corporation
251	M.S.D. Wabash County School Corporation