

Indiana Public Retirement System

1977 Police Officers' and Firefighters'
Retirement Fund
Report on Allocation of Pension Amounts

For the Year Ended June 30, 2019



Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Report on Allocation of Pension Amounts**

Year Ended June 30, 2019

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Independent Auditor's Report

RSM US LLP

Board of Trustees
Indiana Public Retirement System

Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund as of and for the years ended June 30, 2019 and 2018, and the related Notes to the Schedule. We have also audited the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2019, and the related Notes to the Schedules.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Employer Allocations and specified column totals included in the Schedule of Pension Amounts by Employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2019 and 2018, and the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Indiana Public Retirement System as of and for the year ended June 30, 2019, and our report thereon, dated November 22, 2019, expressed an unmodified opinion on those financial statements.

Other Information:

Our audit for the year ended June 30, 2019 was conducted for the purpose of forming opinions on the Schedules. The other information (pages 23 - 32) is presented for the purpose of additional analysis and is not a required part of the Schedules. The other information has not been subjected to the auditing procedures applied in the audit of the Schedules, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

Our report is intended solely for the information and use of management and the Board of Trustees of the Indiana Public Retirement System, and System employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Indianapolis, Indiana
December 20, 2019

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2019 and 2018**

Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 501,591	0.0005675	\$ 481,121	0.0005713
7700200	510,929	0.0005780	485,357	0.0005763
7701100	5,409,610	0.0061199	5,393,009	0.0064036
7701200	5,627,238	0.0063661	5,382,308	0.0063909
7702100	1,017,081	0.0011506	977,962	0.0011612
7702200	506,749	0.0005733	-	0.0000000
7703100	217,032	0.0002455	219,570	0.0002607
7704100	1,196,506	0.0013536	1,112,900	0.0013214
7704200	1,012,937	0.0011459	926,432	0.0011000
7705100	452,550	0.0005120	441,350	0.0005241
7706100	658,354	0.0007448	627,191	0.0007447
7706200	230,622	0.0002609	164,397	0.0001952
7707100	1,547,809	0.0017510	1,371,727	0.0016288
7707200	1,763,076	0.0019946	1,743,981	0.0020708
7708100	2,292,590	0.0025936	2,052,744	0.0024374
7708200	2,324,787	0.0026300	2,109,598	0.0025049
7709100	303,912	0.0003438	287,842	0.0003418
7710100	151,656	0.0001716	166,144	0.0001973
7711100	5,308,587	0.0060056	5,267,175	0.0062542
7711200	5,909,527	0.0066855	5,763,602	0.0068436
7712100	931,208	0.0010535	955,679	0.0011348
7712200	395,244	0.0004471	355,078	0.0004216
7713100	645,264	0.0007300	631,372	0.0007497
7713200	629,563	0.0007122	595,379	0.0007069
7714100	690,480	0.0007811	672,437	0.0007984
7714200	682,937	0.0007726	664,971	0.0007896
7715100	716,676	0.0008108	700,446	0.0008317
7716100	3,029,718	0.0034275	2,826,643	0.0033563
7716200	4,641,681	0.0052511	4,245,498	0.0050411
7717100	263,730	0.0002984	275,875	0.0003276
7718100	71,835	0.0000813	49,800	0.0000591
7719100	8,955,356	0.0101312	8,596,291	0.0102071
7719200	11,414,229	0.0129129	11,375,165	0.0135067
7720100	1,354,123	0.0015319	1,252,026	0.0014866
7720200	332,500	0.0003762	-	0.0000000
7721100	770,096	0.0008712	749,378	0.0008898
7722100	1,464,048	0.0016563	1,071,510	0.0012723
7722200	1,007,424	0.0011397	780,197	0.0009264
7723100	3,035,411	0.0034340	2,843,652	0.0033765
7723200	2,281,908	0.0025815	2,079,139	0.0024687
7724100	261,208	0.0002955	257,441	0.0003057
7724200	97,953	0.0001108	65,302	0.0000775
7725100	950,971	0.0010758	934,151	0.0011092

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 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2019 and 2018

Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7725200	\$ 560,802	0.0006344	\$ 500,102	0.0005938
7726100	4,920,788	0.0055669	4,448,321	0.0052819
7726200	5,547,390	0.0062758	5,164,915	0.0061328
7727100	1,208,706	0.0013674	1,182,848	0.0014045
7727200	1,257,121	0.0014222	1,259,717	0.0014958
7728100	302,543	0.0003423	41,000	0.0000487
7729100	2,482,117	0.0028080	1,821,500	0.0021628
7729200	3,150,982	0.0035647	2,457,825	0.0029184
7730100	3,312,664	0.0037476	2,887,086	0.0034281
7730200	2,466,050	0.0027898	2,046,918	0.0024305
7731100	941,934	0.0010656	868,954	0.0010318
7731200	482,253	0.0005456	466,231	0.0005536
7732100	317,582	0.0003593	306,166	0.0003635
7733100	140,826	0.0001593	120,133	0.0001426
7734100	2,158,323	0.0024417	2,056,511	0.0024419
7735100	4,226,268	0.0047812	4,677,052	0.0055535
7735200	3,927,826	0.0044436	3,576,360	0.0042465
7736100	1,761,227	0.0019925	1,464,381	0.0017388
7737100	8,820,754	0.0099789	7,451,349	0.0088476
7737200	7,939,638	0.0089821	7,461,580	0.0088598
7738100	696,567	0.0007880	607,617	0.0007215
7738200	841,206	0.0009517	776,810	0.0009224
7739100	17,339,832	0.0196166	16,994,906	0.0201795
7739200	16,818,067	0.0190263	16,427,203	0.0195055
7740100	27,519,739	0.0311331	25,904,822	0.0307591
7740200	19,832,598	0.0224366	19,768,410	0.0234728
7741100	1,768,675	0.0020009	1,532,428	0.0018196
7741200	1,893,965	0.0021426	1,758,319	0.0020878
7742100	3,136,187	0.0035480	2,934,418	0.0034843
7742200	3,056,346	0.0034576	2,977,243	0.0035351
7743100	596,239	0.0006745	578,046	0.0006864
7744100	8,823,653	0.0099822	9,050,084	0.0107460
7744200	9,019,285	0.0102035	8,785,432	0.0104317
7745100	421,182	0.0004765	400,531	0.0004756
7746100	3,257,866	0.0036856	3,246,321	0.0038546
7746200	3,055,514	0.0034567	3,005,131	0.0035683
7747100	866,373	0.0009801	772,280	0.0009170
7747200	843,502	0.0009543	758,404	0.0009005
7748100	457,174	0.0005172	443,945	0.0005271
7748200	50,640	0.0000573	49,637	0.0000589
7749100	2,161,456	0.0024453	2,137,556	0.0025381
7749200	2,513,297	0.0028433	2,492,219	0.0029592
7750100	1,150,886	0.0013020	1,040,093	0.0012350

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Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7750200	\$ 1,518,114	0.0017174	\$ 1,443,706	0.0017142
7751100	3,858,874	0.0043655	3,680,934	0.0043707
7751200	2,887,338	0.0032664	2,590,941	0.0030765
7752100	2,352,409	0.0026613	1,919,267	0.0022789
7753100	13,555,150	0.0153350	13,146,641	0.0156102
7753200	9,951,354	0.0112580	9,796,822	0.0116326
7754100	475,365	0.0005378	423,051	0.0005023
7754200	492,231	0.0005569	233,201	0.0002769
7755100	2,913,868	0.0032965	2,828,892	0.0033590
7756100	5,109,695	0.0057806	4,847,860	0.0057563
7756200	3,964,671	0.0044852	3,542,683	0.0042065
7757100	674,819	0.0007634	625,117	0.0007423
7758100	1,897,108	0.0021462	1,697,272	0.0020153
7758200	1,924,139	0.0021768	1,811,484	0.0021509
7759100	104,792,495	0.1185516	102,519,037	0.1217307
7759200	90,850,242	0.1027790	87,701,975	0.1041363
7760100	210,010	0.0002376	204,825	0.0002432
7761100	1,348,525	0.0015256	1,261,635	0.0014981
7762100	5,455,724	0.0061721	5,168,010	0.0061364
7762200	5,196,805	0.0058791	5,263,279	0.0062496
7763100	861,196	0.0009743	771,891	0.0009165
7763200	507,605	0.0005743	470,689	0.0005589
7764100	338,262	0.0003827	306,111	0.0003635
7765100	4,407,796	0.0049865	4,759,843	0.0056518
7765200	4,541,929	0.0051383	4,793,973	0.0056923
7766100	9,079,398	0.0102715	8,767,358	0.0104103
7766200	8,927,334	0.0100995	8,529,733	0.0101281
7767100	2,249,897	0.0025453	2,058,839	0.0024446
7767200	2,326,147	0.0026316	2,199,001	0.0026111
7768100	4,075,776	0.0046109	3,741,690	0.0044428
7768200	5,358,315	0.0060619	5,190,088	0.0061626
7769100	1,305,618	0.0014770	1,234,056	0.0014653
7769200	487,728	0.0005518	478,558	0.0005682
7770100	2,128,882	0.0024084	1,870,556	0.0022211
7770200	2,093,499	0.0023684	1,847,452	0.0021936
7771100	475,551	0.0005380	457,631	0.0005434
7771200	171,279	0.0001938	145,819	0.0001731
7772100	408,775	0.0004624	391,051	0.0004643
7772200	347,525	0.0003932	317,200	0.0003766
7773100	1,985,003	0.0022456	1,852,508	0.0021996
7773200	1,520,382	0.0017200	1,503,999	0.0017858
7774100	149,344	0.0001690	145,184	0.0001724
7775100	1,237,585	0.0014001	1,233,848	0.0014651

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1977 Police Officers' and Firefighters' Retirement Fund
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Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7776100	\$ 1,361,059	0.0015398	\$ 1,336,735	0.0015872
7777100	2,875,741	0.0032533	2,951,444	0.0035045
7777200	2,656,009	0.0030047	2,620,713	0.0031118
7781100	1,259,977	0.0014254	1,260,616	0.0014968
7781200	1,133,396	0.0012822	1,010,732	0.0012001
7782100	4,071,110	0.0046057	3,809,995	0.0045239
7782200	891,765	0.0010089	759,703	0.0009021
7783100	4,920,559	0.0055666	4,470,151	0.0053078
7783200	5,350,990	0.0060536	4,561,691	0.0054165
7784100	6,007,566	0.0067964	5,804,845	0.0068926
7784200	6,187,260	0.0069997	5,893,797	0.0069982
7785100	279,791	0.0003165	323,863	0.0003846
7786100	489,242	0.0005535	536,039	0.0006365
7786200	1,021,341	0.0011554	1,014,349	0.0012044
7787100	190,566	0.0002156	174,115	0.0002067
7788100	672,528	0.0007608	653,925	0.0007765
7788200	333,263	0.0003770	326,962	0.0003882
7789100	5,115,784	0.0057875	4,843,824	0.0057515
7789200	5,347,874	0.0060501	5,286,038	0.0062766
7790100	2,990,806	0.0033835	2,805,189	0.0033308
7791100	912,398	0.0010322	834,264	0.0009906
7792100	4,789,591	0.0054185	4,260,484	0.0050588
7792200	5,087,245	0.0057552	4,712,414	0.0055955
7793100	1,596,205	0.0018058	1,401,779	0.0016645
7793200	1,459,919	0.0016516	1,347,832	0.0016004
7794100	1,080,398	0.0012223	1,040,422	0.0012354
7795100	5,827,682	0.0065929	5,489,231	0.0065178
7795200	8,632,824	0.0097663	8,821,435	0.0104745
7796100	894,441	0.0010119	877,308	0.0010417
7796200	340,053	0.0003847	173,113	0.0002056
7797100	150,512	0.0001703	119,231	0.0001416
7798100	1,451,145	0.0016417	1,148,154	0.0013633
7798200	1,336,645	0.0015121	1,217,618	0.0014458
7799100	127,352	0.0001441	129,624	0.0001539
7800100	3,283,820	0.0037150	2,851,147	0.0033854
7800200	4,371,886	0.0049459	4,226,009	0.0050179
7801100	1,366,004	0.0015454	1,308,833	0.0015541
7801200	686,101	0.0007762	633,590	0.0007523
7802100	4,878,624	0.0055192	5,338,794	0.0063392
7802200	3,636,448	0.0041139	3,646,865	0.0043302
7803100	500,079	0.0005657	498,407	0.0005918
7803200	360,273	0.0004076	351,274	0.0004171
7804100	833,327	0.0009427	861,025	0.0010224

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2019 and 2018

Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7804200	\$ 539,000	0.0006098	\$ 469,798	0.0005578
7805100	546,952	0.0006188	551,446	0.0006548
7806100	4,231,096	0.0047866	3,644,423	0.0043273
7806200	4,035,003	0.0045648	3,747,228	0.0044494
7807100	403,537	0.0004565	398,787	0.0004735
7808100	605,477	0.0006850	563,766	0.0006694
7808200	432,536	0.0004893	388,462	0.0004613
7810100	563,190	0.0006371	539,148	0.0006402
7810200	768,953	0.0008699	657,052	0.0007802
7811100	524,397	0.0005933	513,170	0.0006093
7811200	324,503	0.0003671	300,127	0.0003564
7812100	3,374,684	0.0038178	3,282,163	0.0038972
7812200	1,111,052	0.0012569	1,009,845	0.0011991
7813100	808,339	0.0009145	714,277	0.0008481
7813200	85,435	0.0000967	63,280	0.0000751
7814100	837,799	0.0009478	799,044	0.0009488
7815100	2,555,147	0.0028906	2,422,538	0.0028765
7815200	2,494,723	0.0028223	2,671,236	0.0031718
7816100	2,723,026	0.0030806	2,620,594	0.0031117
7816200	3,783,732	0.0042805	3,688,976	0.0043802
7817100	14,385,011	0.0162738	13,896,923	0.0165010
7817200	15,509,357	0.0175457	15,052,876	0.0178736
7819100	2,232,280	0.0025254	2,180,640	0.0025893
7819200	2,337,644	0.0026446	2,271,661	0.0026973
7820100	220,407	0.0002493	199,260	0.0002366
7820200	112,391	0.0001271	128,841	0.0001530
7821100	657,267	0.0007436	584,477	0.0006940
7822100	7,413,568	0.0083870	7,329,528	0.0087030
7822200	9,030,650	0.0102164	9,083,140	0.0107852
7823100	584,268	0.0006610	541,202	0.0006426
7823200	582,659	0.0006592	567,778	0.0006742
7824100	342,404	0.0003874	258,092	0.0003065
7824200	228,814	0.0002589	219,029	0.0002601
7825100	3,839,022	0.0043431	3,658,562	0.0043441
7825200	4,360,411	0.0049329	4,346,870	0.0051614
7826100	1,614,946	0.0018270	1,567,824	0.0018616
7826200	1,594,090	0.0018034	1,570,791	0.0018651
7827100	1,532,917	0.0017342	1,451,915	0.0017240
7827200	1,734,620	0.0019624	1,726,509	0.0020500
7828100	2,185,336	0.0024723	2,007,184	0.0023833
7828200	2,143,827	0.0024253	1,980,047	0.0023511
7829100	897,146	0.0010149	886,101	0.0010521
7829200	762,994	0.0008632	738,644	0.0008771

Indiana Public Retirement System

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Schedule of Employer Allocations
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Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7830100	\$ 2,927,316	0.0033117	\$ 2,883,086	0.0034233
7830200	2,825,549	0.0031965	2,756,097	0.0032726
7831100	1,021,307	0.0011554	1,039,067	0.0012338
7831200	988,433	0.0011182	991,023	0.0011767
7832100	424,900	0.0004807	444,254	0.0005275
7832200	370,799	0.0004195	386,925	0.0004594
7834100	1,424,468	0.0016115	1,330,864	0.0015803
7834200	398,572	0.0004509	-	0.0000000
7835100	434,796	0.0004919	450,585	0.0005350
7835200	430,439	0.0004870	457,409	0.0005431
7836200	9,616,044	0.0108786	9,449,180	0.0112198
7837200	342,653	0.0003876	312,174	0.0003707
7839100	-	0.0000000	-	0.0000000
7840100	322,068	0.0003644	262,940	0.0003122
7841200	530,219	0.0005998	517,638	0.0006146
7843200	792,624	0.0008967	752,917	0.0008940
7844200	655,289	0.0007413	620,886	0.0007372
7845100	858,059	0.0009707	766,601	0.0009103
7846100	873,734	0.0009885	938,046	0.0011138
7846200	538,672	0.0006094	615,389	0.0007307
7847200	474,007	0.0005362	451,421	0.0005360
7849200	1,097,444	0.0012415	940,062	0.0011162
7850100	7,744,327	0.0087612	7,318,842	0.0086903
7850200	9,367,962	0.0105980	8,624,759	0.0102409
7851200	3,252,519	0.0036796	2,943,875	0.0034955
7852200	9,588,033	0.0108469	9,434,601	0.0112025
7853100	249,250	0.0002820	243,720	0.0002894
7854100	146,151	0.0001653	142,279	0.0001689
7855100	1,881,643	0.0021287	1,517,371	0.0018017
7855200	4,037,294	0.0045674	3,995,975	0.0047448
7856200	2,304,051	0.0026066	1,988,363	0.0023610
7857100	565,750	0.0006400	492,509	0.0005848
7858100	1,558,074	0.0017627	1,455,929	0.0017288
7859100	407,076	0.0004605	308,585	0.0003664
7859200	592,506	0.0006703	563,836	0.0006695
7860200	4,089,495	0.0046264	3,955,746	0.0046970
7861100	82,838	0.0000937	112,318	0.0001334
7862200	1,626,569	0.0018401	1,489,649	0.0017688
7863100	42,112	0.0000476	47,654	0.0000566
7864100	1,482,157	0.0016768	1,183,506	0.0014053
7864200	4,743,180	0.0053660	4,626,831	0.0054938
7865100	735,596	0.0008322	631,493	0.0007498
7865200	1,170,686	0.0013244	989,078	0.0011744

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2019 and 2018**

Submission Unit	2019		2018	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7866100	\$ 140,849	0.0001593	\$ 155,030	0.0001841
7867100	992,173	0.0011224	823,941	0.0009783
7867200	1,896,793	0.0021458	1,157,753	0.0013747
7868200	156,787	0.0001774	94,726	0.0001125
7869100	406,399	0.0004598	372,799	0.0004427
7870100	377,117	0.0004266	324,002	0.0003847
7871200	490,375	0.0005548	433,898	0.0005152
7872200	306,945	0.0003472	333,153	0.0003956
7873100	440,098	0.0004979	329,251	0.0003909
7874100	268,411	0.0003037	259,317	0.0003079
7875100	321,327	0.0003635	309,859	0.0003679
7876200	2,654,640	0.0030032	2,667,292	0.0031671
7877100	37,000	0.0000419	37,000	0.0000439
7878200	1,831,954	0.0020725	-	0.0000000
7879200	414,000	0.0004684	-	0.0000000
7880100	351,910	0.0003981	-	0.0000000
7881100	-	0.0000000	-	0.0000000
Total 1977	\$ 883,938,159	1.0000000	\$ 842,184,691	1.0000000

See Notes to the Schedules of Employer Allocations and Pension Amounts by Employer.

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2019
 and Beginning Net Pension Liability as of July 1, 2018

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7700100	\$ (50,224)	\$ 5,230	\$ 95,048	\$ -	\$ -	\$ 1,965	\$ 97,013
7700200	(50,663)	5,327	96,806	-	-	2,129	98,935
7701100	(562,948)	56,401	1,024,993	-	-	24,877	1,049,870
7701200	(561,831)	58,670	1,066,228	-	-	11,835	1,078,063
7702100	(102,082)	10,604	192,709	-	-	6,673	199,382
7702200	-	5,284	96,019	-	-	-	96,019
7703100	(22,918)	2,263	41,118	-	-	8,633	49,751
7704100	(116,166)	12,475	226,708	-	-	8,799	235,507
7704200	(96,702)	10,561	191,921	-	-	1,755	193,676
7705100	(46,074)	4,719	85,752	-	-	3,913	89,665
7706100	(65,467)	6,864	124,743	-	-	6,098	130,841
7706200	(17,160)	2,404	43,697	-	-	2,762	46,459
7707100	(143,190)	16,137	293,267	-	-	5,136	298,403
7707200	(182,046)	18,382	334,066	-	-	7,248	341,314
7708100	(214,275)	23,903	434,390	-	-	4,266	438,656
7708200	(220,209)	24,238	440,486	-	-	5,838	446,324
7709100	(30,048)	3,168	57,581	-	-	1,273	58,854
7710100	(17,345)	1,581	28,740	-	-	5,484	34,224
7711100	(549,814)	55,347	1,005,850	-	-	35,275	1,041,125
7711200	(601,629)	61,613	1,119,723	-	-	33,788	1,153,511
7712100	(99,762)	9,709	176,446	-	-	7,398	183,844
7712200	(37,063)	4,120	74,883	-	-	4,197	79,080
7713100	(65,907)	6,728	122,264	-	-	14,732	136,996
7713200	(62,144)	6,564	119,283	-	-	1,024	120,307
7714100	(70,188)	7,199	130,823	-	-	3,693	134,516
7714200	(69,415)	7,120	129,399	-	-	3,669	133,068
7715100	(73,116)	7,472	135,797	-	-	6,798	142,595
7716100	(295,056)	31,588	574,056	-	-	36,008	610,064
7716200	(443,169)	48,394	879,482	-	-	31,804	911,286
7717100	(28,800)	2,750	49,978	-	-	2,893	52,871
7718100	(5,196)	749	13,617	-	-	1,673	15,290
7719100	(897,318)	93,369	1,696,827	-	-	71,515	1,768,342
7719200	(1,187,390)	119,005	2,162,721	-	-	89,434	2,252,155
7720100	(130,689)	14,118	256,571	-	-	17,346	273,917
7720200	-	3,467	63,008	-	-	-	63,008
7721100	(78,223)	8,029	145,913	-	-	7,458	153,371
7722100	(111,849)	15,264	277,406	-	-	6,882	284,288
7722200	(81,441)	10,503	190,883	-	-	4,771	195,654
7723100	(296,832)	31,648	575,144	-	-	20,400	595,544
7723200	(217,026)	23,791	432,363	-	-	8,216	440,579
7724100	(26,874)	2,723	49,492	-	-	7,314	56,806
7724200	(6,813)	1,021	18,557	-	-	308	18,865
7725100	(97,511)	9,915	180,181	-	-	11,138	191,319
7725200	(52,202)	5,847	106,253	-	-	6,801	113,054
7726100	(464,338)	51,304	932,374	-	-	41,775	974,149
7726200	(539,142)	57,838	1,051,104	-	-	28,780	1,079,884
7727100	(123,471)	12,602	229,019	-	-	12,254	241,273
7727200	(131,498)	13,107	238,198	-	-	10,966	249,164
7728100	(4,281)	3,155	57,330	-	-	3,337	60,667
7729100	(190,134)	25,878	470,299	-	-	25,870	496,169
7729200	(256,560)	32,852	597,035	-	-	13,668	610,703
7730100	(301,368)	34,538	627,668	-	-	34,866	662,534
7730200	(213,668)	25,711	467,250	-	-	13,949	481,199
7731100	(90,707)	9,821	178,472	-	-	13,270	191,742
7731200	(48,668)	5,028	91,380	-	-	2,258	93,638
7732100	(31,956)	3,311	60,177	-	-	3,435	63,612
7733100	(12,536)	1,468	26,680	-	-	970	27,650
7734100	(214,670)	22,503	408,949	-	-	11,571	420,520
7735100	(488,215)	44,063	800,781	-	-	42,705	843,486
7735200	(373,315)	40,952	744,238	-	-	10,887	755,125
7736100	(152,860)	18,363	333,714	-	-	21,888	355,602
7737100	(777,803)	91,965	1,671,319	-	-	66,539	1,737,858

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 18,557	\$ 47,480	\$ 90,159	\$ 2,878	\$ 159,074	\$ 179,530	\$ -	\$ (212)	\$ 179,318
18,900	48,359	91,827	3,148	162,234	182,852	-	(183)	182,669
200,113	512,024	972,267	57,011	1,741,415	1,936,049	-	(11,509)	1,924,540
208,163	532,622	1,011,381	105,907	1,858,073	2,013,935	-	(25,862)	1,988,073
37,623	96,265	182,796	4,042	320,726	363,996	-	844	364,840
18,746	47,965	91,080	31,699	189,490	181,365	554,203	(4,160)	731,408
8,028	20,540	39,003	1,053	68,624	77,665	-	2,138	79,803
44,261	113,249	215,046	7,025	379,581	428,216	-	729	428,945
37,469	95,872	182,049	4,906	320,296	362,509	-	(659)	361,850
16,742	42,837	81,341	5,922	146,842	161,973	-	(770)	161,203
24,354	62,314	118,326	6,291	211,285	235,620	-	(40)	235,580
8,531	21,828	41,449	3,317	75,125	82,537	-	207	82,744
57,255	146,498	278,181	8,294	490,228	553,934	-	(158)	553,776
65,221	166,879	316,882	6,845	555,827	630,998	-	(305)	630,693
84,807	216,995	412,045	12,513	726,360	820,493	-	(1,581)	818,912
85,998	220,040	417,827	14,026	737,891	832,009	-	(1,784)	830,225
11,242	28,764	54,619	1,954	96,579	108,762	-	(294)	108,468
5,611	14,357	27,262	8,113	55,343	54,286	-	(1,040)	53,246
196,375	502,461	954,108	43,192	1,696,136	1,899,890	-	(3,687)	1,896,203
218,607	559,345	1,062,124	32,806	1,872,882	2,114,979	-	583	2,115,562
34,448	88,142	167,369	4,068	294,027	333,278	-	545	333,823
14,620	37,407	71,031	1,302	124,360	141,441	-	976	142,417
23,870	61,076	115,975	7,255	208,176	230,938	-	1,714	232,652
23,288	59,587	113,147	4,595	200,617	225,307	-	(897)	224,410
25,541	65,351	124,093	4,290	219,275	247,103	-	(621)	246,482
25,263	64,640	122,743	2,790	215,436	244,414	-	(65)	244,349
26,512	67,836	128,812	5,202	228,362	256,499	-	106	256,605
112,075	286,763	544,526	42,930	986,294	1,084,300	-	(2,306)	1,081,994
171,704	439,335	834,241	77,095	1,522,375	1,661,202	-	(10,718)	1,650,484
9,757	24,966	47,407	2,907	85,037	94,400	-	(103)	94,297
2,658	6,802	12,916	3,031	25,407	25,720	-	(238)	25,482
331,277	847,631	1,609,541	77,347	2,865,796	3,205,036	-	735	3,205,771
422,235	1,080,363	2,051,469	119,069	3,673,136	4,085,036	-	(8,530)	4,076,506
50,091	128,167	243,373	2,620	424,251	484,621	-	3,189	487,810
12,301	31,475	59,767	40,589	144,132	119,012	-	(5,327)	113,685
28,487	72,889	138,407	7,426	247,209	275,607	-	382	275,989
54,159	138,575	263,136	26,169	482,039	523,976	-	(3,268)	520,708
37,267	95,353	181,064	14,254	327,938	360,548	-	(1,802)	358,746
112,287	287,307	545,559	3,821	948,974	1,086,356	-	4,552	1,090,908
84,412	215,982	410,122	13,588	724,104	816,665	-	(742)	815,923
9,662	24,723	46,946	14,374	95,705	93,482	-	(2,817)	90,665
3,623	9,270	17,603	2,247	32,743	35,052	-	(327)	34,725
35,177	90,007	170,912	2,048	298,144	340,333	-	2,435	342,768
20,744	53,077	100,787	1,944	176,552	200,694	-	1,321	202,015
182,030	465,757	884,412	11,728	1,543,927	1,761,106	-	9,379	1,770,485
205,211	525,067	997,035	19,744	1,747,057	1,985,369	-	3,032	1,988,401
44,712	114,404	217,238	19,045	395,399	432,581	-	(1,756)	430,825
46,504	118,989	225,945	11,868	403,306	449,917	-	(633)	449,284
11,193	28,639	54,381	21,130	115,343	108,288	-	(3,576)	104,712
91,818	234,932	446,106	32,450	805,306	888,319	-	1,381	889,700
116,561	298,242	566,323	48,998	1,030,124	1,127,704	-	(5,353)	1,122,351
122,542	313,544	595,380	13,839	1,045,305	1,185,565	-	7,041	1,192,606
91,223	233,410	443,215	14,516	782,364	882,562	-	954	883,516
34,844	89,154	169,292	6,320	299,610	337,106	-	2,459	339,565
17,840	45,648	86,679	1,590	151,757	172,602	-	113	172,715
11,749	30,061	57,082	12,062	110,954	113,666	-	(1,868)	111,798
5,209	13,328	25,308	4,056	47,901	50,395	-	(558)	49,837
79,840	204,286	387,912	431	672,469	772,439	-	2,686	775,125
156,339	400,021	759,588	68,729	1,384,677	1,512,547	-	(13,576)	1,498,971
145,300	371,776	705,954	83,815	1,306,845	1,405,747	-	(20,933)	1,384,814
65,152	166,703	316,548	28,340	576,743	630,334	-	590	630,924
326,297	834,889	1,585,345	144,535	2,891,066	3,156,856	-	(15,481)	3,141,375

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2019
 and Beginning Net Pension Liability as of July 1, 2018

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7737200	\$ (778,875)	\$ 82,779	\$ 1,504,370	\$ -	\$ -	\$ 53,379	\$ 1,557,749
7738100	(63,428)	7,262	131,978	-	-	5,305	137,283
7738200	(81,089)	8,771	159,396	-	-	11,244	170,640
7739100	(1,774,003)	180,786	3,285,492	-	-	91,407	3,376,899
7739200	(1,714,751)	175,346	3,186,625	-	-	151,574	3,338,199
7740100	(2,704,068)	286,922	5,214,336	-	-	179,461	5,393,797
7740200	(2,063,521)	206,775	3,757,800	-	-	167,597	3,925,397
7741100	(159,963)	18,440	335,121	-	-	15,408	350,529
7741200	(183,541)	19,746	358,854	-	-	16,825	375,679
7742100	(306,309)	32,698	594,238	-	-	36,664	630,902
7742200	(310,775)	31,865	579,097	-	-	8,154	587,251
7743100	(60,342)	6,216	112,969	-	-	5,320	118,289
7744100	(944,693)	91,996	1,671,872	-	-	64,908	1,736,780
7744200	(917,063)	94,035	1,708,936	-	-	102,183	1,811,119
7745100	(41,811)	4,391	79,807	-	-	2,272	82,079
7746100	(338,862)	33,966	617,284	-	-	35,988	653,272
7746200	(313,693)	31,857	578,946	-	-	32,556	611,502
7747100	(80,615)	9,033	164,152	-	-	5,202	169,354
7747200	(79,164)	8,795	159,831	-	-	2,837	162,668
7748100	(46,338)	4,766	86,623	-	-	1,691	88,314
7748200	(5,178)	528	9,597	-	-	164	9,761
7749100	(223,127)	22,536	409,552	-	-	13,709	423,261
7749200	(260,147)	26,204	476,211	-	-	15,573	491,784
7750100	(108,570)	11,999	218,066	-	-	7,739	225,805
7750200	(150,697)	15,827	287,639	-	-	6,059	293,698
7751100	(384,233)	40,232	731,157	-	-	11,523	742,680
7751200	(270,459)	30,103	547,074	-	-	46,533	593,607
7752100	(200,341)	24,526	445,729	-	-	56,769	502,498
7753100	(1,372,311)	141,327	2,568,387	-	-	106,004	2,674,391
7753200	(1,022,635)	103,753	1,885,549	-	-	76,373	1,961,922
7754100	(44,158)	4,956	90,074	-	-	2,234	92,308
7754200	(24,343)	5,132	93,273	-	-	3,799	97,072
7755100	(295,294)	30,380	552,115	-	-	24,786	576,901
7756100	(506,043)	53,274	968,165	-	-	98,043	1,066,208
7756200	(369,798)	41,335	751,205	-	-	62,125	813,330
7757100	(65,256)	7,035	127,858	-	-	8,523	136,381
7758100	(177,167)	19,779	359,457	-	-	4,514	363,971
7758200	(189,088)	20,061	364,582	-	-	3,136	367,718
7759100	(10,701,489)	1,092,569	19,855,647	-	-	695,969	20,551,616
7759200	(9,154,743)	947,208	17,213,971	-	-	663,972	17,877,943
7760100	(21,380)	2,190	39,795	-	-	605	40,400
7761100	(131,700)	14,060	255,516	-	-	7,202	262,718
7762100	(539,458)	56,882	1,033,736	-	-	24,752	1,058,488
7762200	(549,410)	54,182	984,663	-	-	51,601	1,036,264
7763100	(80,571)	8,979	163,181	-	-	6,739	169,920
7763200	(49,134)	5,293	96,187	-	-	5,583	101,770
7764100	(31,956)	3,527	64,097	-	-	2,157	66,254
7765100	(496,856)	45,955	835,165	-	-	64,121	899,286
7765200	(500,417)	47,354	860,590	-	-	34,354	894,944
7766100	(915,182)	94,662	1,720,325	-	-	34,075	1,754,400
7766200	(890,373)	93,077	1,691,518	-	-	19,737	1,711,255
7767100	(214,908)	23,457	426,300	-	-	8,515	434,815
7767200	(229,545)	24,253	440,754	-	-	9,375	450,129
7768100	(390,572)	42,494	772,258	-	-	32,312	804,570
7768200	(541,761)	55,866	1,015,279	-	-	20,717	1,035,996
7769100	(128,816)	13,612	247,376	-	-	8,869	256,245
7769200	(49,951)	5,085	92,418	-	-	9,664	102,082
7770100	(195,259)	22,196	403,372	-	-	27,223	430,595
7770200	(192,842)	21,827	396,672	-	-	31,658	428,330
7771100	(47,771)	4,958	90,107	-	-	6,051	96,158
7771200	(15,217)	1,786	32,459	-	-	1,541	34,000
7772100	(40,817)	4,261	77,445	-	-	1,813	79,258

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 293,703	\$ 751,491	\$ 1,426,984	\$ 68,931	\$ 2,541,109	\$ 2,841,515	\$ -	\$ (2,008)	\$ 2,839,507
25,767	65,928	125,189	8,455	225,339	249,286	-	(468)	248,818
31,119	79,624	151,196	6,255	268,194	301,073	-	1,703	302,776
641,438	1,641,231	3,116,484	117,362	5,516,515	6,205,772	-	(8,214)	6,197,558
622,136	1,591,843	3,022,703	100,957	5,337,639	6,019,029	-	12,121	6,031,150
1,018,012	2,604,764	4,946,107	227,636	8,796,519	9,849,052	-	(22,223)	9,826,829
733,648	1,877,167	3,564,497	130,241	6,305,553	7,097,888	-	(3,160)	7,094,728
65,427	167,406	317,882	9,385	560,100	632,991	-	2,518	635,509
70,060	179,262	340,394	2,922	592,638	677,818	-	3,698	681,516
116,015	296,845	563,670	11,672	988,202	1,122,421	-	6,729	1,129,150
113,059	289,282	549,308	12,052	963,701	1,093,822	-	(1,901)	1,091,921
22,055	56,432	107,158	1,357	187,002	213,380	-	1,131	214,511
326,405	835,165	1,585,869	94,963	2,842,402	3,157,900	-	(9,575)	3,148,325
333,641	853,680	1,621,027	106,463	2,914,811	3,227,909	-	2,316	3,230,225
15,581	39,867	75,701	2,299	133,448	150,742	-	24	150,766
120,514	308,357	585,530	17,712	1,032,113	1,165,951	-	4,522	1,170,473
113,030	289,206	549,165	21,321	972,722	1,093,538	-	3,013	1,096,551
32,048	82,000	155,708	10,134	279,890	310,058	-	(764)	309,294
31,204	79,842	151,609	8,619	271,274	301,896	-	(1,388)	300,508
16,912	43,272	82,167	4,397	146,748	163,618	-	(883)	162,735
1,874	4,794	9,103	182	15,953	18,127	-	(13)	18,114
79,958	204,587	388,484	9,612	682,641	773,578	-	111	773,689
92,972	237,886	451,714	3,536	786,108	899,487	-	1,825	901,312
42,574	108,932	206,848	13,442	371,796	411,892	-	(1,303)	410,589
56,157	143,687	272,843	12,566	485,253	543,305	-	(1,710)	541,595
142,746	365,241	693,546	15,955	1,217,488	1,381,039	-	(1,834)	1,379,205
106,807	273,285	518,932	7,725	906,749	1,033,336	-	10,567	1,043,903
87,021	222,659	422,800	25,072	757,552	841,910	-	10,480	852,390
501,435	1,283,009	2,436,267	160,906	4,381,617	4,851,275	-	(15,992)	4,835,283
368,122	941,905	1,788,555	136,599	3,235,181	3,561,503	-	(19,042)	3,542,461
17,585	44,995	85,440	7,464	155,484	170,135	-	(1,046)	169,089
18,210	46,593	88,475	14,636	167,914	176,177	-	(1,862)	174,315
107,791	275,803	523,714	3,980	911,288	1,042,858	-	5,404	1,048,262
189,018	483,636	918,362	2,780	1,593,796	1,828,711	-	24,115	1,852,826
146,660	375,256	712,563	12,123	1,246,602	1,418,907	-	12,745	1,431,652
24,962	63,870	121,281	4,018	214,131	241,504	-	1,406	242,910
70,178	179,563	340,966	6,378	597,085	678,957	-	(17)	678,940
71,179	182,123	345,828	21,657	620,787	688,637	-	(5,094)	683,543
3,876,486	9,918,666	18,834,259	238,555	32,867,966	37,504,160	-	62,036	37,566,196
3,360,741	8,599,047	16,328,472	823,592	29,111,852	32,514,454	-	(19,950)	32,494,504
7,769	19,879	37,747	679	66,074	75,165	-	(81)	75,084
49,885	127,640	242,372	8,376	428,273	482,628	-	(669)	481,959
201,820	516,391	980,560	35,699	1,734,470	1,952,563	-	(2,297)	1,950,266
192,239	491,877	934,011	48,954	1,667,081	1,859,871	-	(713)	1,859,158
31,858	81,515	154,787	3,740	271,900	308,223	-	1,254	309,477
18,779	48,049	91,239	2,518	160,585	181,682	-	1,097	182,779
12,514	32,019	60,799	1,259	106,591	121,068	-	355	121,423
163,052	417,198	792,204	62,481	1,434,935	1,577,495	-	(199)	1,577,296
168,016	429,898	816,320	95,269	1,509,503	1,625,517	-	(19,135)	1,606,382
335,865	859,369	1,631,830	14,272	2,841,336	3,249,421	-	2,262	3,251,683
330,241	844,979	1,604,505	13,140	2,792,865	3,195,008	-	(479)	3,194,529
83,228	212,954	404,371	10,223	710,776	805,214	-	(240)	804,974
86,050	220,174	418,082	955	725,261	832,515	-	1,725	834,240
150,770	385,773	732,532	21,990	1,291,065	1,458,672	-	1,620	1,460,292
198,216	507,171	963,052	59,683	1,728,122	1,917,701	-	(12,667)	1,905,034
48,296	123,574	234,651	11,298	417,819	467,254	-	(523)	466,731
18,043	46,167	87,664	3,011	154,885	174,564	-	1,574	176,138
78,752	201,500	382,622	18,116	680,990	761,905	-	3,189	765,094
77,444	198,153	376,267	18,431	670,295	749,251	-	4,388	753,639
17,592	45,012	85,472	3,109	151,185	170,198	-	796	170,994
6,337	16,214	30,789	1,761	55,101	61,309	-	27	61,336
15,120	38,687	73,461	14,620	141,888	146,282	-	(3,490)	142,792

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2019
 and Beginning Net Pension Liability as of July 1, 2018

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7772200	\$ (33,107)	\$ 3,624	\$ 65,855	\$ -	\$ -	\$ 633	\$ 66,488
7773100	(193,369)	20,695	376,105	-	-	32,825	408,930
7773200	(156,992)	15,851	288,075	-	-	27,544	315,619
7774100	(15,156)	1,557	28,305	-	-	4,323	32,628
7775100	(128,799)	12,903	234,496	-	-	18,738	253,234
7776100	(139,533)	14,191	257,894	-	-	22,723	280,617
7777100	(308,085)	29,982	544,880	-	-	17,618	562,498
7777200	(273,562)	27,691	503,243	-	-	9,796	513,039
7781100	(131,585)	13,136	238,734	-	-	17,080	255,814
7781200	(105,502)	11,817	214,750	-	-	11,281	226,031
7782100	(397,701)	42,446	771,387	-	-	59,584	830,971
7782200	(79,305)	9,298	168,976	-	-	24,662	193,638
7783100	(466,615)	51,302	932,324	-	-	7,904	940,228
7783200	(476,171)	55,790	1,013,889	-	-	7,850	1,021,739
7784100	(605,936)	62,635	1,138,297	-	-	30,912	1,169,209
7784200	(615,220)	64,509	1,172,347	-	-	40,829	1,213,176
7785100	(33,811)	2,917	53,009	-	-	10,342	63,351
7786100	(55,955)	5,101	92,703	-	-	10,051	102,754
7786200	(105,880)	10,648	193,513	-	-	8,131	201,644
7787100	(18,171)	1,987	36,110	-	-	865	36,975
7788100	(68,263)	7,012	127,423	-	-	4,846	132,269
7788200	(34,127)	3,474	63,142	-	-	1,302	64,444
7789100	(505,621)	53,337	969,321	-	-	23,642	992,963
7789200	(551,783)	55,758	1,013,303	-	-	29,495	1,042,798
7790100	(292,814)	31,182	566,686	-	-	28,624	595,310
7791100	(87,085)	9,513	172,878	-	-	10,751	183,629
7792100	(444,725)	49,937	907,519	-	-	74,873	982,392
7792200	(491,907)	53,040	963,911	-	-	19,635	983,546
7793100	(146,328)	16,642	302,445	-	-	19,426	321,871
7793200	(140,693)	15,221	276,619	-	-	17,263	293,882
7794100	(108,605)	11,265	204,717	-	-	9,209	213,926
7795100	(572,987)	60,760	1,104,214	-	-	100,187	1,204,401
7795200	(920,825)	90,006	1,635,712	-	-	147,686	1,783,398
7796100	(91,577)	9,326	169,478	-	-	5,482	174,960
7796200	(18,075)	3,545	64,432	-	-	4,190	68,622
7797100	(12,448)	1,569	28,523	-	-	3,288	31,811
7798100	(119,849)	15,130	274,961	-	-	11,920	286,881
7798200	(127,102)	13,935	253,255	-	-	9,039	262,294
7799100	(13,530)	1,328	24,135	-	-	1,897	26,032
7800100	(297,614)	34,237	622,208	-	-	21,992	644,200
7800200	(441,129)	45,581	828,365	-	-	31,831	860,196
7801100	(136,623)	14,242	258,832	-	-	12,783	271,615
7801200	(66,136)	7,153	130,002	-	-	4,175	134,177
7802100	(557,286)	50,865	924,385	-	-	81,627	1,006,012
7802200	(380,673)	37,914	689,018	-	-	42,896	731,914
7803100	(52,026)	5,213	94,746	-	-	2,337	97,083
7803200	(36,668)	3,756	68,267	-	-	1,433	69,700
7804100	(89,880)	8,688	157,888	-	-	7,141	165,029
7804200	(49,037)	5,620	102,133	-	-	1,009	103,142
7805100	(57,564)	5,703	103,640	-	-	10,173	113,813
7806100	(380,418)	44,113	801,685	-	-	15,706	817,391
7806200	(391,152)	42,069	764,537	-	-	14,424	778,961
7807100	(41,626)	4,207	76,457	-	-	4,924	81,381
7808100	(58,848)	6,313	114,727	-	-	5,760	120,487
7808200	(40,553)	4,509	81,951	-	-	1,518	83,469
7810100	(56,281)	5,871	106,705	-	-	3,187	109,892
7810200	(68,588)	8,017	145,695	-	-	2,196	147,891
7811100	(53,564)	5,468	99,369	-	-	2,704	102,073
7811200	(31,332)	3,383	61,484	-	-	2,490	63,974
7812100	(342,607)	35,185	639,425	-	-	10,949	650,374
7812200	(105,414)	11,584	210,512	-	-	1,869	212,381
7813100	(74,557)	8,428	153,165	-	-	3,009	156,174

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 12,857	\$ 32,897	\$ 62,468	\$ 5,800	\$ 114,022	\$ 124,390	\$ -	\$ (1,270)	\$ 123,120
73,428	187,879	356,758	18,781	636,846	710,402	-	5,128	715,530
56,242	143,905	273,256	10,196	483,599	544,127	-	4,561	548,688
5,526	14,139	26,849	800	47,314	53,464	-	979	54,443
45,781	117,140	222,434	395	385,750	442,926	-	4,027	446,953
50,349	128,828	244,628	2,690	426,495	487,120	-	5,374	492,494
106,379	272,189	516,851	33,976	929,395	1,029,191	-	(5,660)	1,023,531
98,250	251,389	477,356	36,049	863,044	950,546	-	(7,859)	942,687
46,609	119,257	226,453	6,808	399,127	450,930	-	2,599	453,529
41,926	107,276	203,703	10,653	363,558	405,628	-	350	405,978
150,600	385,338	731,706	4,164	1,271,808	1,457,027	-	14,729	1,471,756
32,990	84,410	160,284	8,753	286,437	319,169	-	5,751	324,920
182,021	465,732	884,364	66,910	1,599,027	1,761,011	-	(12,919)	1,748,092
197,945	506,477	961,734	82,783	1,748,939	1,915,075	-	(16,114)	1,898,961
222,234	568,624	1,079,742	25,574	1,896,174	2,150,062	-	746	2,150,808
228,881	585,633	1,112,040	26,515	1,953,069	2,214,377	-	4,399	2,218,776
10,349	26,480	50,282	11,603	98,714	100,126	-	(881)	99,245
18,099	46,309	87,934	4,970	157,312	175,101	-	1,037	176,138
37,780	96,667	183,558	7,259	325,264	365,514	-	(321)	365,193
7,050	18,038	34,252	3,765	63,105	68,206	-	(612)	67,594
24,877	63,653	120,868	10,770	220,168	240,681	-	(2,164)	238,517
12,327	31,542	59,894	2,636	106,399	119,265	-	(422)	118,843
189,244	484,214	919,459	22,105	1,615,022	1,830,893	-	847	1,831,740
197,830	506,184	961,178	28,301	1,693,493	1,913,968	-	(1,527)	1,912,441
110,636	283,082	537,536	11,331	942,585	1,070,381	-	5,678	1,076,059
33,752	86,359	163,985	10,103	294,199	326,540	-	325	326,865
177,178	453,341	860,836	68,474	1,559,829	1,714,159	-	4,277	1,718,436
188,188	481,511	914,327	72,951	1,656,977	1,820,675	-	(11,024)	1,809,651
59,047	151,083	286,887	30,165	527,182	571,270	-	(1,066)	570,204
54,005	138,182	262,389	21,676	476,252	522,489	-	(215)	522,274
39,968	102,264	194,186	3,618	340,036	386,678	-	1,170	387,848
215,579	551,598	1,047,412	81,626	1,896,215	2,085,684	-	9,053	2,094,737
319,345	817,101	1,551,569	120,724	2,808,739	3,089,599	-	7,162	3,096,761
33,088	84,661	160,760	19,022	297,531	320,118	-	(3,576)	316,542
12,579	32,186	61,117	7,806	113,688	121,701	-	(290)	121,411
5,569	14,248	27,056	3,403	50,276	53,875	-	265	54,140
53,681	137,354	260,816	28,960	480,811	519,357	-	(2,427)	516,930
49,444	126,510	240,227	14,172	430,353	478,357	-	(447)	477,910
4,712	12,056	22,893	4,370	44,031	45,586	-	(938)	44,648
121,476	310,817	590,201	17,887	1,040,381	1,175,252	-	2,641	1,177,893
161,725	413,801	785,754	14,785	1,376,065	1,564,651	-	4,846	1,569,497
50,533	129,297	245,517	10,491	435,838	488,892	-	828	489,720
25,381	64,941	123,315	9,479	223,116	245,553	-	(1,203)	244,350
180,471	461,766	876,834	57,725	1,576,796	1,746,016	-	3,615	1,749,631
134,519	344,191	653,574	60,055	1,192,339	1,301,445	-	(4,043)	1,297,402
18,498	47,330	89,873	2,407	158,108	178,961	-	(295)	178,666
13,328	34,102	64,755	1,817	114,002	128,946	-	(225)	128,721
30,825	78,871	149,766	8,228	267,690	298,226	-	(1,318)	296,908
19,940	51,019	96,879	14,215	182,053	192,912	-	(2,918)	189,994
20,234	51,772	98,309	783	171,098	195,759	-	2,483	198,242
156,516	400,473	760,446	45,750	1,363,185	1,514,256	-	(4,457)	1,509,799
149,263	381,916	725,209	17,179	1,273,567	1,444,089	-	144	1,444,233
14,927	38,193	72,524	3,471	129,115	144,415	-	392	144,807
22,399	57,311	108,826	5,869	194,405	216,702	-	296	216,998
15,999	40,937	77,735	6,274	140,945	154,792	-	(1,081)	153,711
20,832	53,303	101,216	2,974	178,325	201,549	-	(229)	201,320
28,445	72,781	138,201	3,693	243,120	275,196	-	(74)	275,122
19,400	49,639	94,257	3,377	166,673	187,692	-	(483)	187,209
12,004	30,714	58,321	3,068	104,107	116,133	-	(32)	116,101
124,837	319,418	606,533	7,548	1,058,336	1,207,773	-	81	1,207,854
41,099	105,159	199,683	5,891	351,832	397,624	-	(746)	396,878
29,903	76,512	145,286	5,387	257,088	289,305	-	(196)	289,109

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2019
 and Beginning Net Pension Liability as of July 1, 2018

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7813200	\$ (6,602)	\$ 891	\$ 16,196	\$ -	\$ -	\$ 1,368	\$ 17,564
7814100	(83,410)	8,735	158,743	-	-	2,463	161,206
7815100	(252,876)	26,640	484,133	-	-	8,025	492,158
7815200	(278,837)	26,010	472,694	-	-	26,342	499,036
7816100	(273,553)	28,391	515,955	-	-	8,172	524,127
7816200	(385,068)	39,449	716,921	-	-	14,785	731,706
7817100	(1,450,622)	149,979	2,725,622	-	-	37,846	2,763,468
7817200	(1,571,289)	161,701	2,938,647	-	-	76,701	3,015,348
7819100	(227,628)	23,274	422,967	-	-	14,429	437,396
7819200	(237,123)	24,373	442,932	-	-	11,564	454,496
7820100	(20,800)	2,298	41,754	-	-	5,749	47,503
7820200	(13,450)	1,171	21,287	-	-	4,893	26,180
7821100	(61,010)	6,853	124,542	-	-	1,874	126,416
7822100	(765,091)	77,294	1,404,699	-	-	65,637	1,470,336
7822200	(948,139)	94,154	1,711,097	-	-	145,785	1,856,882
7823100	(56,492)	6,092	110,708	-	-	4,264	114,972
7823200	(59,270)	6,075	110,406	-	-	2,106	112,512
7824100	(26,945)	3,570	64,884	-	-	1,923	66,807
7824200	(22,866)	2,386	43,362	-	-	1,781	45,143
7825100	(381,895)	40,026	727,405	-	-	20,881	748,286
7825200	(453,745)	45,461	826,188	-	-	26,131	852,319
7826100	(163,655)	16,838	305,996	-	-	22,320	328,316
7826200	(163,963)	16,620	302,043	-	-	14,904	316,947
7827100	(151,559)	15,982	290,453	-	-	7,712	298,165
7827200	(180,218)	18,085	328,673	-	-	18,138	346,811
7828100	(209,519)	22,785	414,074	-	-	19,339	433,413
7828200	(206,688)	22,351	406,202	-	-	6,160	412,362
7829100	(92,491)	9,353	169,981	-	-	12,420	182,401
7829200	(77,107)	7,955	144,573	-	-	3,197	147,770
7830100	(300,946)	30,521	554,661	-	-	12,831	567,492
7830200	(287,698)	29,459	535,367	-	-	38,903	574,270
7831100	(108,465)	10,648	193,513	-	-	12,444	205,957
7831200	(103,445)	10,305	187,282	-	-	16,093	203,375
7832100	(46,373)	4,430	80,510	-	-	3,198	83,708
7832200	(40,386)	3,866	70,260	-	-	3,992	74,252
7834100	(138,926)	14,852	269,903	-	-	21,268	291,171
7834200	-	4,155	75,519	-	-	-	75,519
7835100	(47,032)	4,533	82,386	-	-	2,463	84,849
7835200	(47,745)	4,488	81,565	-	-	3,640	85,205
7836200	(986,346)	100,257	1,822,005	-	-	38,234	1,860,239
7837200	(32,589)	3,572	64,917	-	-	562	65,479
7839100	-	-	-	-	-	268	268
7840100	(27,446)	3,358	61,032	-	-	1,815	62,847
7841200	(54,030)	5,528	100,458	-	-	2,033	102,491
7843200	(78,593)	8,264	150,184	-	-	13,119	163,303
7844200	(64,808)	6,832	124,157	-	-	9,632	133,789
7845100	(80,026)	8,946	162,578	-	-	7,068	169,646
7846100	(97,915)	9,110	165,559	-	-	26,972	192,531
7846200	(64,237)	5,616	102,066	-	-	30,714	132,780
7847200	(47,120)	4,942	89,806	-	-	2,908	92,714
7849200	(98,126)	11,442	207,933	-	-	21,876	229,809
7850100	(763,974)	80,743	1,467,372	-	-	106,339	1,573,711
7850200	(900,289)	97,671	1,775,009	-	-	123,525	1,898,534
7851200	(307,293)	33,911	616,279	-	-	29,727	646,006
7852200	(984,825)	99,965	1,816,696	-	-	51,111	1,867,807
7853100	(25,441)	2,599	47,231	-	-	2,156	49,387
7854100	(14,848)	1,523	27,685	-	-	1,605	29,290
7855100	(158,390)	19,618	356,526	-	-	22,501	379,027
7855200	(417,121)	42,093	764,972	-	-	17,912	782,884
7856200	(207,558)	24,022	436,567	-	-	11,234	447,801
7857100	(51,410)	5,898	107,191	-	-	14,603	121,794
7858100	(151,981)	16,245	295,226	-	-	19,767	314,993

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 3,162	\$ 8,090	\$ 15,363	\$ 6,627	\$ 33,242	\$ 30,591	\$ -	\$ (870)	\$ 29,721
30,992	79,298	150,577	2,534	263,401	299,839	-	12	299,851
94,519	241,843	459,229	17,848	813,439	914,450	-	(2,832)	911,618
92,286	236,129	448,378	21,540	798,333	892,843	-	(116)	892,727
100,732	257,740	489,414	40,730	888,616	974,557	-	(8,522)	966,035
139,967	358,130	680,042	14,362	1,192,501	1,354,149	-	(404)	1,353,745
532,132	1,361,554	2,585,414	68,086	4,547,186	5,148,267	-	(10,447)	5,137,820
573,722	1,467,968	2,787,481	19,659	4,848,830	5,550,636	-	12,304	5,562,940
82,577	211,289	401,210	30,474	725,550	798,918	-	(3,333)	795,585
86,475	221,262	420,147	36,281	764,165	836,627	-	(5,195)	831,432
8,152	20,858	39,606	3,151	71,767	78,867	-	926	79,793
4,156	10,634	20,192	3,705	38,687	40,208	-	154	40,362
24,315	62,214	118,136	10,401	215,066	235,240	-	(1,936)	233,304
274,244	701,702	1,332,440	105,492	2,413,878	2,653,253	-	(10,151)	2,643,102
334,063	854,759	1,623,077	152,683	2,964,582	3,231,990	-	(3,213)	3,228,777
21,614	55,303	105,013	4,159	186,089	209,109	-	326	209,435
21,555	55,152	104,727	4,711	186,145	208,540	-	(775)	207,765
12,667	32,412	61,546	6,680	113,305	122,555	-	(875)	121,680
8,466	21,661	41,131	3,626	74,884	81,904	-	(465)	81,439
142,014	363,367	689,987	1,212	1,196,580	1,373,953	-	3,616	1,377,569
161,299	412,713	783,688	7,804	1,365,504	1,560,538	-	2,733	1,563,271
59,741	152,857	290,255	4,966	507,819	577,977	-	4,874	582,851
58,969	150,882	286,506	5,630	501,987	570,511	-	2,427	572,938
56,706	145,093	275,512	4,363	481,674	548,620	-	1,184	549,804
64,168	164,185	311,766	9,869	549,988	620,811	-	2,101	622,912
80,841	206,846	392,774	11,165	691,626	782,120	-	3,291	785,411
79,304	202,914	385,307	13,588	681,113	767,251	-	(2,210)	765,041
33,186	84,912	161,237	595	279,930	321,067	-	2,774	323,841
28,226	72,220	137,136	630	238,212	273,076	-	508	273,584
108,288	277,075	526,129	18,124	929,616	1,047,667	-	(1,775)	1,045,892
104,521	267,436	507,827	1,641	881,425	1,011,223	-	8,488	1,019,711
37,780	96,667	183,558	16,020	334,025	365,514	-	(1,927)	363,587
36,564	93,555	177,648	4,279	312,046	353,746	-	2,227	355,973
15,718	40,218	76,369	2,718	135,023	152,071	-	(250)	151,821
13,717	35,098	66,646	672	116,133	132,710	-	475	133,185
52,694	134,827	256,019	10,581	454,121	509,803	-	3,247	513,050
14,744	37,725	71,634	48,646	172,749	142,644	-	(6,384)	136,260
16,084	41,155	78,148	2,531	137,918	155,614	-	(246)	155,368
15,924	40,745	77,370	9,408	143,447	154,064	-	(1,557)	152,507
355,716	910,163	1,728,280	40,799	3,034,958	3,441,479	-	(3,913)	3,437,566
12,674	32,429	61,578	13,138	119,819	122,618	-	(3,499)	119,119
-	-	-	3,134	3,134	-	-	(680)	(680)
11,915	30,488	57,892	4,439	104,734	115,279	-	(333)	114,946
19,613	50,183	95,290	4,121	169,207	189,749	-	(704)	189,045
29,321	75,023	142,458	9,318	256,120	283,674	-	1,424	285,098
24,240	62,021	117,770	10,120	214,151	234,513	-	(421)	234,092
31,741	81,214	154,215	6,985	274,155	307,084	-	397	307,481
32,323	82,703	157,043	5,628	277,697	312,715	-	5,558	318,273
19,927	50,986	96,815	2,531	170,259	192,786	-	7,793	200,579
17,533	44,861	85,186	1,062	148,642	169,629	-	331	169,960
40,595	103,871	197,237	15,666	357,369	392,752	-	1,402	394,154
286,480	733,009	1,391,889	3,262	2,414,640	2,771,633	-	27,336	2,798,969
346,541	886,686	1,683,701	14,256	2,931,184	3,352,710	-	28,920	3,381,630
120,318	307,855	584,577	8,223	1,020,973	1,164,053	-	6,299	1,170,352
354,680	907,510	1,723,244	34,496	3,019,930	3,431,450	-	(473)	3,430,977
9,221	23,594	44,801	2,062	79,678	89,212	-	(25)	89,187
5,405	13,830	26,261	2,643	48,139	52,293	-	(193)	52,100
69,606	178,099	338,186	14,278	600,169	673,421	-	3,493	676,914
149,348	382,133	725,622	25,828	1,282,931	1,444,911	-	(2,555)	1,442,356
85,232	218,082	414,110	11,989	729,413	824,606	-	618	825,224
20,927	53,546	101,677	4,267	180,417	202,466	-	3,551	206,017
57,638	147,477	280,040	21,657	506,812	557,636	-	(385)	557,251

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2019
 and Beginning Net Pension Liability as of July 1, 2018

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7859100	\$ (32,211)	\$ 4,244	\$ 77,127	\$ -	\$ -	\$ 24,802	\$ 101,929
7859200	(58,857)	6,177	112,265	-	-	1,132	113,397
7860200	(412,919)	42,637	774,854	-	-	10,423	785,277
7861100	(11,727)	864	15,693	-	-	13,094	28,787
7862200	(155,497)	16,958	308,190	-	-	22,747	330,937
7863100	(4,976)	439	7,972	-	-	810	8,782
7864100	(123,542)	15,453	280,839	-	-	18,453	299,292
7864200	(482,966)	49,453	898,726	-	-	86,420	985,146
7865100	(65,916)	7,670	139,381	-	-	21,985	161,366
7865200	(103,243)	12,206	221,818	-	-	22,231	244,049
7866100	(16,184)	1,468	26,680	-	-	2,296	28,976
7867100	(86,003)	10,344	187,985	-	-	19,310	207,295
7867200	(120,851)	19,776	359,390	-	-	36,745	396,135
7868200	(9,890)	1,635	29,712	-	-	1,604	31,316
7869100	(38,918)	4,238	77,010	-	-	4,070	81,080
7870100	(33,819)	3,932	71,449	-	-	31,431	102,880
7871200	(45,292)	5,113	92,921	-	-	35,397	128,318
7872200	(34,778)	3,200	58,151	-	-	35,919	94,070
7873100	(34,364)	4,589	83,391	-	-	7,640	91,031
7874100	(27,068)	2,799	50,865	-	-	22,299	73,164
7875100	(32,343)	3,350	60,881	-	-	11,908	72,789
7876200	(278,423)	27,677	502,992	-	-	62,085	565,077
7877100	(3,859)	386	7,018	-	-	91	7,109
7878200	-	19,100	347,113	-	-	-	347,113
7879200	-	4,317	78,450	-	-	-	78,450
7880100	-	3,669	66,676	-	-	-	66,676
7881100	-	-	-	-	-	-	-
Total 1977	\$ (87,911,156)	\$ 9,215,965	\$ 167,485,290	\$ -	\$ -	\$ 7,131,286	\$ 174,616,576

See Notes to the Schedules of Employer Allocations and Pension Amounts by Employer.

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 15,058	\$ 38,528	\$ 73,160	\$ 18,409	\$ 145,155	\$ 145,681	\$ -	\$ 1,805	\$ 147,486
21,918	56,081	106,490	9,255	193,744	212,051	-	(2,132)	209,919
151,277	387,070	734,995	36,828	1,310,170	1,463,576	-	(6,847)	1,456,729
3,064	7,839	14,886	2,547	28,336	29,642	-	2,833	32,475
60,169	153,953	292,336	10,635	517,093	582,121	-	3,599	585,720
1,556	3,982	7,562	202	13,302	15,058	-	91	15,149
54,829	140,290	266,393	13,966	475,478	530,461	-	2,143	532,604
175,461	448,949	852,495	13,417	1,490,322	1,697,551	-	17,760	1,715,311
27,212	69,626	132,211	3,843	232,892	263,269	-	4,558	267,827
43,306	110,806	210,407	6,434	370,953	418,978	-	4,161	423,139
5,209	13,328	25,308	2,505	46,350	50,395	-	(167)	50,228
36,701	93,906	178,315	19,382	328,304	355,075	-	1,686	356,761
70,165	179,529	340,903	42,320	632,917	678,830	-	1,938	680,768
5,801	14,842	28,183	3,528	52,354	56,121	-	(239)	55,882
15,035	38,469	73,048	4,236	130,788	145,459	-	(221)	145,238
13,949	35,692	67,774	4,403	121,818	134,956	-	6,517	141,473
18,141	46,418	88,141	1,621	154,321	175,513	-	7,905	183,418
11,353	29,049	55,160	12,679	108,241	109,838	-	5,179	115,017
16,281	41,657	79,101	4,572	141,611	157,512	-	685	158,197
9,931	25,409	48,249	9,159	92,748	96,076	(19,824)	2,967	79,219
11,886	30,412	57,749	16,243	116,290	114,994	-	(877)	114,117
98,201	251,264	477,118	166,445	993,028	950,072	-	(18,237)	931,835
1,370	3,506	6,657	885	12,418	13,255	-	(121)	13,134
67,768	173,397	329,258	92,792	663,215	655,642	-	(12,178)	643,464
15,316	39,189	74,415	43,148	172,068	148,180	288,384	(5,660)	430,904
13,017	33,307	63,246	47,135	156,705	125,940	-	(6,187)	119,753
-	-	-	-	-	-	-	-	-
\$ 32,698,712	\$ 83,665,410	\$ 158,869,730	\$ 7,131,286	\$ 282,365,138	\$ 316,353,083	\$ 822,763	\$ -	\$ 317,175,846

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2019

Nature of the Schedules

The purpose of these schedules is to provide employers with information, about GASB Statement No. 68, for their financial statements. As of the measurement date, the schedules provide each employer with their proportionate share of the net pension liability, deferred outflows and inflows of resources, and pension expense. The net pension liability as of the previous measurement date is provided as a beginning balance. Deferred outflows and inflows of resources, and pension expense include: each employer's proportionate share of plan level amounts such as differences between expected and actual experience, the net difference between projected and actual investment earnings on pension plan investments and changes in assumptions, plus amounts specifically related to the individual employer such as a change in proportion, differences between the employer's contributions and the employer's proportionate share of collective contributions, and employer service purchase credits.

Basis of the Allocation

Wages reported by employers relative to the collective wages of the plan serve as the basis to determine the employer's proportionate share. This basis of allocation measures the proportionate relationship of an employer to all employers and is consistent with the manner in which contributions to the pension plan are determined. This pension plan does not have a special funding situation, as there is not a non-employer contributing entity legally responsible for making contributions that are used to provide pension benefits to members of the pension plan.

Net Pension Liability (Asset)

The net pension liability for fiscal year 2019 is calculated as set forth in the following table:

Net pension liability (asset) - beginning July 1, 2018	\$	(87,911,156)
Total pension expense		317,175,846
Change in deferred outflows of resources		(25,228,443)
Change in deferred inflows of resources		(39,769,081)
Defined benefit plan employer contributions		(155,051,201)
Net pension liability - ending June 30, 2019	\$	<u>9,215,965</u>

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2019

Average Expected Remaining Service Lives

The average expected remaining service lives of the members of the pension plan is determined by taking the calculated total future service years of the plan divided by the number of people in the plan including retirees. The total future service years of the plan are determined using the mortality, termination, retirement and disability assumptions associated with the plan. The average expected remaining service lives is used to amortize all deferred outflows and inflows of resources, except for the difference between expected and actual investment earnings, which is amortized over five years.

	<u>Years</u>
June 30, 2019	8.62
June 30, 2018	8.69
June 30, 2017	8.83
June 30, 2016	9.04
June 30, 2015	9.31
June 30, 2014	9.29

Types of Deferred Outflows and Inflows of Resources

Difference between expected and actual experience: the actuaries use assumptions such as future salary increases and inflation to develop what they expect to be the experience of the pension plan. Each year the difference between the expected experience and the actual experience is amortized over the average expected remaining service lives of the plan participants.

Net difference between projected and actual investment earnings: the actuaries use the pension plan's expected long-term rate of return to project investment earnings net of investment expenses. The difference between the expected and the actual investment earnings are deferred and amortized over five years. The deferred outflows and the deferred inflows are offset against each other.

Changes in assumptions: there were no changes in assumptions for the June 30, 2019 actuarial valuation. In 2017, two mortality tables, healthy and disabled, were utilized. An assumption study was performed in April 2015. Key assumptions are as follows:

- Inflation decreased from 2.25% compared to the prior fiscal year
- The future salary increase rate remained at 2.50% per year compared to the prior fiscal year
- Future COLA remained at 2.00% per year compared to the prior fiscal year
- Mortality remained the same, as healthy members assume the RP-2014 (with MP-2014 improvement removed) Blue Collar mortality tables. Disabled members assume the RP-2014 Disabled mortality tables (with MP-2014 mortality removed). Both tables assume future mortality improvement projected generationally using mortality improvement inherent in the Social Security Administration's 2014 Trustee report

A change in an employer's proportionate share: represents the change as of the current year measurement date versus the prior year measurement date, and is amortized over the average expected remaining service lives of the plan.

The difference between an employer's contributions and the employer's proportionate share of the collective contributions is amortized over the average expected remaining service lives of the plan.

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2019

Pension Expense

As part of the plan pension expense, employer's service purchase credits (specific liabilities of individual employers) are expensed in the year purchased. The components of pension expense are:

Service cost	\$	150,288,863
Interest on the total pension liability		398,001,952
Member contributions		(50,927,427)
Projected earnings on plan investments		(400,650,531)
Pension plan administrative expenses		1,903,810
Plan amendments		157,277,908
Recognition of outflow (inflow) of resources due to amortization		60,438,279
Miscellaneous (income) / expense		20,229
		<hr/>
Total pension expenses - before reconciling items		316,353,083
Reconciling items:		
Employer specific liability payments		822,763
		<hr/>
Total pension expense - Schedule of Pension Amounts	\$	<u>317,175,846</u>

Access to INPRS Comprehensive Annual Financial Report (CAFR) and Actuarial Valuations

Link to the INPRS June 30, 2019, CAFR

www.in.gov/inprs/files/2019_INPRSCAFRBook.pdf

Link to the June 30, 2019, Actuarial Valuations

www.in.gov/inprs/actuarialvaluation.htm

**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2019

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2020	2021	2022	2023	2024	Thereafter	Total
7700100	\$ 87,780	\$ (6,819)	\$ (37,192)	\$ (30,124)	\$ (13,875)	\$ 6,215	\$ 19,734	\$ (62,061)
7700200	89,412	(6,911)	(37,846)	(30,647)	(14,179)	6,311	19,973	(63,299)
7701100	947,660	(82,749)	(410,293)	(334,069)	(149,202)	68,565	216,203	(691,545)
7701200	984,766	(99,964)	(440,685)	(361,395)	(165,312)	67,192	220,154	(780,010)
7702100	177,988	(12,548)	(74,130)	(59,799)	(27,602)	12,770	39,965	(121,344)
7702200	632,653	(10,833)	(41,517)	(34,377)	(17,845)	2,227	8,874	(93,471)
7703100	37,979	(722)	(13,861)	(10,803)	(5,128)	2,890	8,751	(18,873)
7704100	209,393	(15,028)	(87,474)	(70,615)	(32,644)	15,123	46,564	(144,074)
7704200	177,421	(13,997)	(75,327)	(61,055)	(27,832)	12,515	39,076	(126,620)
7705100	79,196	(6,729)	(34,132)	(27,755)	(12,168)	5,767	17,840	(57,177)
7706100	115,212	(8,708)	(48,570)	(39,294)	(18,104)	8,222	26,010	(80,444)
7706200	40,359	(2,829)	(16,793)	(13,543)	(6,296)	2,645	8,150	(28,666)
7707100	270,869	(20,539)	(114,254)	(92,446)	(42,401)	18,835	58,980	(191,825)
7707200	308,541	(23,522)	(130,276)	(105,433)	(48,082)	22,593	70,207	(214,513)
7708100	401,202	(31,773)	(170,585)	(138,282)	(63,016)	28,344	87,608	(287,704)
7708200	406,837	(32,398)	(173,158)	(140,401)	(64,174)	29,035	89,529	(291,567)
7709100	53,185	(4,295)	(22,695)	(18,413)	(8,162)	3,929	11,911	(37,725)
7710100	26,539	(3,038)	(12,223)	(10,085)	(3,985)	2,091	6,121	(21,119)
7711100	929,012	(73,592)	(395,019)	(320,219)	(143,324)	65,615	211,528	(655,011)
7711200	1,034,169	(77,235)	(435,051)	(351,783)	(161,668)	72,927	233,439	(719,371)
7712100	162,960	(11,718)	(68,102)	(54,981)	(25,074)	11,997	37,695	(110,183)
7712200	69,167	(4,229)	(28,159)	(22,590)	(10,410)	4,964	15,144	(45,280)
7713100	112,921	(6,784)	(45,855)	(36,763)	(15,532)	8,121	25,633	(71,180)
7713200	110,174	(9,187)	(47,305)	(38,434)	(17,675)	7,709	24,582	(80,310)
7714100	120,834	(9,713)	(51,518)	(41,790)	(18,375)	9,260	27,377	(84,759)
7714200	119,514	(9,058)	(50,409)	(40,786)	(18,033)	8,961	26,957	(82,368)
7715100	125,418	(9,332)	(52,727)	(42,628)	(19,504)	9,469	28,955	(85,767)
7716100	510,798	(42,203)	(225,646)	(182,957)	(79,600)	39,647	114,529	(376,230)
7716200	782,441	(71,840)	(352,884)	(287,482)	(129,605)	56,874	173,848	(611,089)
7717100	46,153	(3,574)	(19,545)	(15,829)	(7,312)	3,432	10,662	(32,166)
7718100	12,075	(1,183)	(5,535)	(4,522)	(2,019)	742	2,400	(10,117)
7719100	1,567,179	(117,194)	(659,427)	(533,243)	(244,911)	111,903	345,418	(1,097,454)
7719200	1,997,479	(158,837)	(849,950)	(689,120)	(313,977)	143,991	446,912	(1,420,981)
7720100	236,972	(14,642)	(96,631)	(77,551)	(33,438)	19,378	52,550	(150,334)
7720200	29,094	(9,706)	(29,841)	(25,155)	(14,307)	(1,136)	(979)	(81,124)
7721100	132,129	(9,759)	(56,387)	(45,536)	(21,204)	9,104	29,944	(93,838)
7722100	256,209	(22,548)	(111,195)	(90,565)	(42,465)	16,444	52,578	(197,751)
7722200	176,299	(15,066)	(76,064)	(61,869)	(28,502)	12,057	37,160	(132,284)
7723100	531,202	(35,422)	(219,214)	(176,443)	(79,903)	39,275	118,277	(353,430)
7723200	399,338	(30,790)	(168,955)	(136,802)	(63,133)	28,054	88,101	(283,525)
7724100	45,712	(6,256)	(22,071)	(18,391)	(6,768)	4,143	10,444	(38,899)
7724200	17,142	(1,616)	(7,546)	(6,166)	(2,958)	1,011	3,397	(13,878)
7725100	166,419	(10,085)	(67,664)	(54,264)	(24,654)	12,322	37,520	(106,825)
7725200	98,140	(6,064)	(40,017)	(32,116)	(14,154)	7,348	21,505	(63,498)
7726100	861,147	(55,420)	(353,366)	(284,031)	(129,493)	62,663	189,869	(569,778)
7726200	970,803	(70,020)	(405,908)	(327,743)	(149,998)	69,995	216,501	(667,173)
7727100	211,525	(17,673)	(90,858)	(73,827)	(34,523)	14,411	48,344	(154,126)
7727200	219,999	(17,189)	(93,306)	(75,593)	(34,751)	15,850	50,847	(154,142)
7728100	56,423	(7,560)	(25,881)	(21,617)	(10,655)	2,260	8,777	(54,676)
7729100	434,367	(31,304)	(181,591)	(146,617)	(66,723)	28,460	88,638	(309,137)
7729200	551,418	(46,847)	(237,633)	(193,235)	(91,973)	35,245	115,022	(419,421)
7730100	579,718	(36,581)	(237,156)	(190,480)	(86,175)	42,069	125,552	(382,771)
7730200	431,560	(31,523)	(180,836)	(146,089)	(65,995)	31,005	92,273	(301,165)
7731100	164,840	(9,946)	(66,978)	(53,706)	(25,361)	11,526	36,597	(107,868)
7731200	84,395	(6,238)	(35,439)	(28,644)	(13,054)	6,170	19,086	(58,119)
7732100	53,519	(6,051)	(25,281)	(20,806)	(9,984)	3,315	11,465	(47,342)
7733100	24,645	(2,413)	(10,939)	(8,955)	(4,499)	1,294	5,261	(20,251)
7734100	377,705	(25,736)	(156,418)	(126,007)	(56,533)	28,073	84,672	(251,949)
7735100	739,580	(69,230)	(325,125)	(265,575)	(114,582)	57,580	175,741	(541,191)
7735200	687,375	(72,656)	(310,483)	(255,138)	(114,349)	48,755	152,151	(551,720)
7736100	308,212	(22,603)	(129,244)	(104,427)	(48,828)	20,870	63,091	(221,141)
7737100	1,487,682	(131,636)	(665,718)	(541,431)	(245,660)	109,267	321,970	(1,153,208)
7737200	1,337,904	(106,560)	(587,292)	(475,420)	(215,808)	101,549	300,171	(983,360)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 578,725	\$ 5,230	\$ (457,943)
589,433	5,327	(466,416)
6,240,954	56,401	(4,938,442)
6,492,024	58,670	(5,137,113)
1,173,359	10,604	(928,475)
584,640	5,284	(462,623)
250,356	2,263	(198,106)
1,380,375	12,475	(1,092,285)
1,168,566	10,561	(924,682)
522,128	4,719	(413,157)
759,532	6,864	(601,015)
266,061	2,404	(210,533)
1,785,636	16,137	(1,412,966)
2,034,054	18,382	(1,609,539)
2,644,903	23,903	(2,092,901)
2,682,023	24,238	(2,122,274)
350,601	3,168	(277,429)
174,994	1,581	(138,472)
6,124,393	55,347	(4,846,208)
6,817,742	61,613	(5,394,852)
1,074,339	9,709	(850,120)
455,944	4,120	(360,787)
744,440	6,728	(589,072)
726,288	6,564	(574,709)
796,551	7,199	(630,307)
787,882	7,120	(623,448)
826,838	7,472	(654,274)
3,495,297	31,588	(2,765,815)
5,354,969	48,394	(4,237,366)
304,302	2,750	(240,793)
82,908	749	(65,605)
10,331,600	93,369	(8,175,354)
13,168,323	119,005	(10,420,041)
1,562,202	14,118	(1,236,164)
383,641	3,467	(303,574)
888,433	8,029	(703,013)
1,689,062	15,264	(1,336,548)
1,162,244	10,503	(919,679)
3,501,926	31,648	(2,771,060)
2,632,563	23,791	(2,083,137)
301,345	2,723	(238,453)
112,992	1,021	(89,410)
1,097,080	9,915	(868,115)
646,949	5,847	(511,928)
5,677,016	51,304	(4,492,200)
6,399,938	57,838	(5,064,245)
1,394,448	12,602	(1,103,421)
1,450,332	13,107	(1,147,642)
349,071	3,155	(276,218)
2,863,543	25,878	(2,265,911)
3,635,211	32,852	(2,876,528)
3,821,729	34,538	(3,024,119)
2,844,983	25,711	(2,251,224)
1,086,678	9,821	(859,884)
556,392	5,028	(440,271)
366,407	3,311	(289,936)
162,451	1,468	(128,547)
2,489,998	22,503	(1,970,325)
4,875,774	44,063	(3,858,181)
4,531,496	40,952	(3,585,755)
2,031,913	18,363	(1,607,844)
10,176,287	91,965	(8,052,455)
9,159,770	82,779	(7,248,089)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2019

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2020	2021	2022	2023	2024	Thereafter	Total
7738100	\$ 117,201	\$ (9,640)	\$ (51,815)	\$ (42,001)	\$ (19,236)	\$ 8,589	\$ 26,047	\$ (88,056)
7738200	141,960	(9,374)	(60,310)	(48,457)	(22,160)	10,613	32,134	(97,554)
7739100	3,033,737	(236,555)	(1,286,457)	(1,042,132)	(475,899)	213,471	687,956	(2,139,616)
7739200	2,943,183	(209,348)	(1,227,657)	(990,684)	(448,537)	210,810	665,976	(1,999,440)
7740100	4,815,920	(384,620)	(2,050,898)	(1,663,135)	(745,255)	353,827	1,087,359	(3,402,722)
7740200	3,470,662	(264,327)	(1,465,159)	(1,185,711)	(528,676)	258,310	805,407	(2,380,156)
7741100	309,515	(20,771)	(127,861)	(102,940)	(47,139)	22,293	66,847	(209,571)
7741200	331,444	(21,242)	(135,917)	(109,230)	(48,757)	24,692	73,495	(216,959)
7742100	548,834	(34,571)	(224,464)	(180,274)	(80,411)	40,192	122,228	(357,300)
7742200	534,862	(42,148)	(227,203)	(184,138)	(82,750)	39,029	120,760	(376,450)
7743100	104,341	(6,720)	(42,820)	(34,419)	(15,665)	7,542	23,369	(68,713)
7744100	1,544,163	(125,767)	(660,026)	(535,698)	(249,430)	108,188	357,111	(1,105,622)
7744200	1,579,211	(116,455)	(662,558)	(535,473)	(256,038)	110,239	356,593	(1,103,692)
7745100	73,708	(5,523)	(31,025)	(25,091)	(11,548)	5,206	16,612	(51,369)
7746100	570,127	(38,377)	(235,634)	(189,730)	(85,232)	42,976	127,156	(378,841)
7746200	534,711	(37,224)	(222,230)	(179,177)	(81,257)	39,882	118,786	(361,220)
7747100	151,615	(12,173)	(64,629)	(52,421)	(24,734)	10,397	33,024	(110,536)
7747200	147,613	(12,495)	(63,570)	(51,685)	(23,398)	10,132	32,410	(108,606)
7748100	80,008	(6,903)	(34,584)	(28,143)	(12,697)	5,846	18,047	(58,434)
7748200	8,862	(682)	(3,749)	(3,035)	(1,381)	649	2,006	(6,192)
7749100	378,254	(28,352)	(159,227)	(128,771)	(58,160)	28,832	86,298	(259,380)
7749200	439,826	(31,271)	(183,448)	(148,035)	(65,437)	33,626	100,241	(294,324)
7750100	201,407	(16,457)	(86,141)	(69,925)	(32,465)	13,909	45,088	(145,991)
7750200	265,668	(21,700)	(113,617)	(92,227)	(42,653)	18,508	60,134	(191,555)
7751100	675,306	(52,650)	(286,297)	(231,924)	(105,544)	49,345	152,262	(474,808)
7751200	505,285	(27,452)	(202,274)	(161,591)	(71,762)	38,628	111,309	(313,142)
7752100	411,672	(20,498)	(162,934)	(129,787)	(56,414)	29,822	84,757	(255,054)
7753100	2,371,530	(194,494)	(1,015,240)	(824,243)	(377,282)	168,523	535,510	(1,707,226)
7753200	1,741,482	(150,087)	(752,628)	(612,409)	(276,939)	123,674	395,130	(1,273,259)
7754100	83,189	(7,304)	(36,088)	(29,389)	(14,059)	5,397	18,267	(63,176)
7754200	89,761	(8,343)	(38,149)	(31,213)	(14,799)	5,104	16,558	(70,842)
7755100	509,927	(32,968)	(209,400)	(168,342)	(76,321)	37,457	115,187	(334,387)
7756100	894,198	(43,170)	(352,554)	(280,557)	(122,315)	70,383	200,625	(527,588)
7756200	694,207	(39,462)	(279,515)	(223,652)	(95,454)	53,048	151,763	(433,272)
7757100	118,093	(7,478)	(48,336)	(38,828)	(17,831)	8,723	26,000	(77,750)
7758100	331,994	(24,999)	(139,866)	(113,135)	(51,243)	23,578	72,551	(233,114)
7758200	336,729	(30,434)	(146,939)	(119,827)	(54,610)	23,647	75,094	(253,069)
7759100	18,338,379	(1,317,939)	(7,662,961)	(6,186,396)	(2,717,524)	1,411,208	4,157,262	(12,316,350)
7759200	15,899,374	(1,216,316)	(6,717,162)	(5,437,049)	(2,487,760)	1,088,201	3,536,177	(11,233,909)
7760100	36,752	(2,847)	(15,563)	(12,604)	(5,656)	2,694	8,302	(25,674)
7761100	235,995	(18,428)	(100,080)	(81,079)	(35,795)	17,348	52,479	(165,555)
7762100	954,754	(74,140)	(404,478)	(327,604)	(148,891)	68,203	210,928	(675,982)
7762200	909,443	(69,149)	(383,805)	(310,580)	(137,764)	68,082	202,399	(630,817)
7763100	150,707	(10,086)	(62,232)	(50,097)	(23,023)	10,539	32,919	(101,980)
7763200	88,830	(5,588)	(36,325)	(29,172)	(13,635)	6,230	19,675	(58,815)
7764100	59,196	(4,099)	(24,581)	(19,815)	(9,011)	4,203	12,966	(40,337)
7765100	771,345	(58,243)	(325,126)	(263,019)	(124,710)	53,550	181,899	(535,649)
7765200	794,834	(78,945)	(353,952)	(289,955)	(133,391)	56,017	185,667	(614,559)
7766100	1,588,881	(117,299)	(667,041)	(539,109)	(240,958)	118,295	359,176	(1,086,936)
7766200	1,562,270	(118,041)	(658,577)	(532,788)	(239,027)	115,417	351,406	(1,081,610)
7767100	393,733	(29,868)	(166,095)	(134,393)	(61,344)	28,513	87,226	(275,961)
7767200	407,076	(28,907)	(169,753)	(136,977)	(61,288)	30,534	91,259	(275,132)
7768100	713,259	(52,051)	(298,831)	(241,402)	(106,867)	55,522	157,134	(486,495)
7768200	938,070	(83,227)	(407,666)	(332,165)	(149,728)	69,023	211,637	(692,126)
7769100	228,483	(17,717)	(96,767)	(78,371)	(35,565)	16,254	50,592	(161,574)
7769200	85,351	(4,848)	(34,381)	(27,508)	(11,782)	6,618	19,098	(52,803)
7770100	359,744	(24,846)	(153,746)	(123,750)	(55,357)	27,445	79,859	(250,395)
7770200	353,186	(23,181)	(149,940)	(120,442)	(54,070)	27,136	78,532	(241,965)
7771100	83,221	(5,466)	(34,261)	(27,560)	(12,623)	6,022	18,861	(55,027)
7771200	29,974	(2,230)	(12,602)	(10,188)	(4,677)	2,106	6,490	(21,101)
7772100	71,536	(8,870)	(33,619)	(27,859)	(13,177)	4,844	16,051	(62,630)
7772200	60,817	(5,848)	(26,892)	(21,995)	(10,325)	4,104	13,422	(47,534)
7773100	347,376	(21,011)	(141,198)	(113,229)	(52,191)	23,925	75,788	(227,916)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 803,587	\$ 7,262	\$ (635,875)
970,525	8,771	(767,973)
20,004,625	180,786	(15,829,580)
19,402,649	175,346	(15,353,238)
31,748,927	286,922	(25,122,799)
22,880,406	206,775	(18,105,174)
2,040,479	18,440	(1,614,623)
2,184,982	19,746	(1,728,967)
3,618,181	32,698	(2,863,052)
3,525,993	31,865	(2,790,104)
687,842	6,216	(544,287)
10,179,652	91,996	(8,055,118)
10,405,330	94,035	(8,233,696)
485,925	4,391	(384,511)
3,758,503	33,966	(2,974,088)
3,525,075	31,857	(2,789,378)
999,487	9,033	(790,890)
973,176	8,795	(770,071)
527,430	4,766	(417,354)
58,433	528	(46,238)
2,493,669	22,536	(1,973,230)
2,899,542	26,204	(2,294,396)
1,327,754	11,999	(1,050,647)
1,751,371	15,827	(1,385,853)
4,451,852	40,232	(3,522,732)
3,331,011	30,103	(2,635,816)
2,713,942	24,526	(2,147,531)
15,638,333	141,327	(12,374,551)
11,480,688	103,753	(9,084,623)
548,438	4,956	(433,977)
567,916	5,132	(449,389)
3,361,706	30,380	(2,660,105)
5,894,943	53,274	(4,664,645)
4,573,919	41,335	(3,619,324)
778,500	7,035	(616,024)
2,188,653	19,779	(1,731,872)
2,219,858	20,061	(1,756,565)
120,896,606	1,092,569	(95,664,995)
104,812,014	947,208	(82,937,328)
242,300	2,190	(191,731)
1,555,777	14,060	(1,231,080)
6,294,187	56,882	(4,980,565)
5,995,391	54,182	(4,744,129)
993,572	8,979	(786,210)
585,660	5,293	(463,430)
390,270	3,527	(308,819)
5,085,135	45,955	(4,023,847)
5,239,938	47,354	(4,146,342)
10,474,675	94,662	(8,288,568)
10,299,273	93,077	(8,149,773)
2,595,647	23,457	(2,053,925)
2,683,654	24,253	(2,123,565)
4,702,106	42,494	(3,720,757)
6,181,807	55,866	(4,891,639)
1,506,216	13,612	(1,191,862)
562,715	5,085	(445,274)
2,456,039	22,196	(1,943,454)
2,415,248	21,827	(1,911,176)
548,642	4,958	(434,138)
197,633	1,786	(156,387)
471,546	4,261	(373,133)
400,978	3,624	(317,292)
2,290,019	20,695	(1,812,083)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2019

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2020	2021	2022	2023	2024	Thereafter	Total
7773200	\$ 266,067	\$ (15,460)	\$ (107,516)	\$ (86,094)	\$ (38,251)	\$ 20,126	\$ 59,215	\$ (167,980)
7774100	26,135	(987)	(10,032)	(7,927)	(3,489)	1,932	5,817	(14,686)
7775100	216,577	(12,272)	(87,207)	(69,769)	(30,291)	17,353	49,670	(132,516)
7776100	238,185	(12,551)	(94,962)	(75,784)	(34,244)	17,654	54,009	(145,878)
7777100	503,251	(43,530)	(217,650)	(177,130)	(80,933)	35,601	116,745	(366,897)
7777200	464,804	(42,833)	(203,648)	(166,225)	(75,395)	32,479	105,617	(350,005)
7781100	220,496	(13,992)	(90,281)	(72,528)	(33,575)	16,328	50,735	(143,313)
7781200	198,344	(14,575)	(83,200)	(67,230)	(30,269)	14,975	42,772	(137,527)
7782100	711,556	(38,881)	(285,383)	(228,019)	(102,033)	54,389	159,090	(440,837)
7782200	156,060	(5,994)	(59,991)	(47,425)	(23,337)	10,419	33,529	(92,799)
7783100	861,097	(77,715)	(375,646)	(306,314)	(144,624)	56,358	189,142	(658,799)
7783200	936,414	(86,579)	(410,574)	(335,177)	(156,690)	61,424	200,396	(727,200)
7784100	1,051,317	(78,366)	(442,117)	(357,468)	(163,709)	76,888	237,807	(726,965)
7784200	1,082,771	(77,078)	(451,709)	(364,528)	(168,000)	77,774	243,648	(739,893)
7785100	48,964	(4,566)	(21,506)	(17,564)	(7,006)	3,772	11,507	(35,363)
7786100	85,618	(5,407)	(35,031)	(28,137)	(12,969)	6,396	20,590	(54,558)
7786200	178,736	(13,770)	(75,608)	(61,218)	(27,528)	13,057	41,447	(123,620)
7787100	33,349	(3,121)	(14,660)	(11,974)	(5,794)	2,133	7,286	(26,130)
7788100	117,693	(11,021)	(51,740)	(42,264)	(18,179)	8,826	26,479	(87,899)
7788200	58,321	(4,809)	(24,987)	(20,291)	(9,318)	4,236	13,214	(41,955)
7789100	895,259	(66,521)	(376,275)	(304,192)	(139,699)	63,746	200,882	(622,059)
7789200	935,878	(71,950)	(395,758)	(320,404)	(146,217)	69,792	213,842	(650,695)
7790100	523,392	(33,707)	(214,795)	(172,654)	(79,860)	37,501	116,240	(347,275)
7791100	159,669	(11,690)	(66,934)	(54,078)	(24,720)	11,945	34,907	(110,570)
7792100	806,659	(58,797)	(348,801)	(281,314)	(121,061)	59,267	173,269	(577,437)
7792200	858,032	(78,016)	(386,040)	(314,359)	(144,944)	61,165	188,763	(673,431)
7793100	269,423	(22,086)	(118,734)	(96,243)	(45,164)	18,396	58,520	(205,311)
7793200	246,174	(19,440)	(107,835)	(87,265)	(40,243)	17,786	54,627	(182,370)
7794100	189,067	(13,057)	(78,476)	(63,252)	(28,510)	14,519	42,666	(126,110)
7795100	1,019,681	(67,687)	(420,547)	(338,432)	(157,960)	72,197	220,615	(691,814)
7795200	1,510,739	(106,517)	(629,221)	(507,581)	(231,704)	112,407	337,275	(1,025,341)
7796100	156,527	(15,355)	(69,513)	(56,909)	(27,140)	10,431	35,915	(122,571)
7796200	59,509	(4,767)	(25,357)	(20,565)	(9,472)	3,997	11,098	(45,066)
7797100	26,340	(1,717)	(10,832)	(8,711)	(4,390)	1,647	5,538	(18,465)
7798100	247,328	(21,536)	(109,401)	(88,954)	(42,258)	16,028	52,191	(193,930)
7798200	226,583	(18,047)	(98,976)	(80,143)	(36,854)	16,305	49,656	(168,059)
7799100	22,264	(2,616)	(10,329)	(8,534)	(3,437)	1,791	5,126	(17,999)
7800100	574,662	(40,603)	(239,434)	(193,164)	(88,440)	41,147	124,313	(396,181)
7800200	765,071	(52,726)	(317,436)	(255,835)	(117,757)	55,540	172,345	(515,869)
7801100	239,051	(17,162)	(99,873)	(80,625)	(36,720)	17,061	53,096	(164,223)
7801200	120,068	(10,238)	(51,781)	(42,114)	(19,229)	8,119	26,304	(88,939)
7802100	853,705	(60,628)	(356,022)	(287,280)	(129,010)	61,591	200,565	(570,784)
7802200	636,383	(51,928)	(272,109)	(220,870)	(101,405)	41,756	144,131	(460,425)
7803100	87,514	(6,881)	(37,158)	(30,112)	(13,458)	6,593	19,991	(61,025)
7803200	63,048	(4,969)	(26,784)	(21,707)	(9,834)	4,649	14,343	(44,302)
7804100	145,831	(12,291)	(62,746)	(51,004)	(22,203)	11,550	34,033	(102,661)
7804200	94,326	(10,016)	(42,653)	(35,058)	(17,050)	5,566	20,300	(78,911)
7805100	95,717	(4,721)	(37,840)	(30,133)	(13,768)	7,168	22,009	(57,285)
7806100	740,445	(60,175)	(316,359)	(256,742)	(120,695)	49,299	158,878	(545,794)
7806200	706,123	(52,991)	(297,304)	(240,450)	(110,372)	49,781	156,730	(494,606)
7807100	70,619	(4,921)	(29,353)	(23,667)	(10,605)	4,893	15,919	(47,734)
7808100	105,959	(7,680)	(44,341)	(35,810)	(16,923)	7,191	23,645	(73,918)
7808200	75,694	(6,775)	(32,962)	(26,868)	(12,744)	5,188	16,685	(57,476)
7810100	98,558	(7,645)	(41,743)	(33,808)	(14,848)	7,405	22,206	(68,433)
7810200	134,568	(10,201)	(56,759)	(45,924)	(20,879)	9,543	28,991	(95,229)
7811100	91,771	(7,389)	(39,143)	(31,754)	(13,995)	6,906	20,775	(64,600)
7811200	56,789	(4,306)	(23,954)	(19,381)	(9,067)	4,018	12,557	(40,133)
7812100	590,569	(44,359)	(248,692)	(201,141)	(90,645)	43,639	133,236	(407,962)
7812200	194,434	(15,376)	(82,646)	(66,992)	(30,688)	13,505	42,746	(139,451)
7813100	141,461	(10,841)	(59,786)	(48,396)	(22,390)	9,782	30,717	(100,914)
7813200	14,952	(1,996)	(7,171)	(5,967)	(3,178)	207	2,427	(15,678)
7814100	146,615	(11,021)	(61,748)	(49,943)	(22,701)	10,371	32,847	(102,195)
7815100	447,414	(36,480)	(191,188)	(155,186)	(70,396)	31,843	100,126	(321,281)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 1,754,022	\$ 15,851	\$ (1,387,951)
172,343	1,557	(136,374)
1,427,795	12,903	(1,129,808)
1,570,258	14,191	(1,242,539)
3,317,652	29,982	(2,625,245)
3,064,134	27,691	(2,424,637)
1,453,595	13,136	(1,150,224)
1,307,562	11,817	(1,034,669)
4,696,803	42,446	(3,716,561)
1,028,856	9,298	(814,130)
5,676,710	51,302	(4,491,958)
6,173,343	55,790	(4,884,942)
6,930,836	62,635	(5,484,343)
7,138,157	64,509	(5,648,395)
322,761	2,917	(255,399)
564,448	5,101	(446,646)
1,178,254	10,648	(932,348)
219,865	1,987	(173,978)
775,849	7,012	(613,926)
384,457	3,474	(304,219)
5,901,979	53,337	(4,670,213)
6,169,774	55,758	(4,882,117)
3,450,427	31,182	(2,730,309)
1,052,617	9,513	(832,932)
5,525,680	49,937	(4,372,449)
5,869,040	53,040	(4,644,148)
1,841,520	16,642	(1,457,187)
1,684,269	15,221	(1,332,756)
1,246,478	11,265	(986,333)
6,723,310	60,760	(5,320,129)
9,959,482	90,006	(7,880,898)
1,031,916	9,326	(816,551)
392,310	3,545	(310,433)
173,669	1,569	(137,423)
1,674,174	15,130	(1,324,767)
1,542,010	13,935	(1,220,186)
146,950	1,328	(116,281)
3,788,484	34,237	(2,997,813)
5,043,732	45,581	(3,991,085)
1,575,969	14,242	(1,247,058)
791,554	7,153	(626,353)
5,628,372	50,865	(4,453,708)
4,195,275	37,914	(3,319,704)
576,890	5,213	(456,491)
415,663	3,756	(328,912)
961,347	8,688	(760,710)
621,862	5,620	(492,077)
631,040	5,703	(499,340)
4,881,281	44,113	(3,862,538)
4,655,094	42,069	(3,683,557)
465,530	4,207	(368,372)
698,550	6,313	(552,760)
498,979	4,509	(394,840)
649,702	5,871	(514,107)
887,107	8,017	(701,964)
605,036	5,468	(478,762)
374,361	3,383	(296,231)
3,893,318	35,185	(3,080,767)
1,281,762	11,584	(1,014,253)
932,589	8,428	(737,954)
98,613	891	(78,032)
966,548	8,735	(764,825)
2,947,777	26,640	(2,332,564)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2019

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2020	2021	2022	2023	2024	Thereafter	Total
7815200	\$ 436,857	\$ (32,969)	\$ (184,022)	\$ (148,870)	\$ (67,898)	\$ 31,460	\$ 103,002	\$ (299,297)
7816100	476,527	(44,382)	(209,259)	(170,890)	(78,444)	32,504	105,982	(364,489)
7816200	662,157	(50,230)	(279,327)	(226,013)	(102,384)	47,460	149,699	(460,795)
7817100	2,517,402	(199,878)	(1,070,870)	(868,179)	(394,318)	181,721	567,806	(1,783,718)
7817200	2,714,233	(191,932)	(1,130,997)	(912,465)	(410,608)	198,952	613,568	(1,833,482)
7819100	390,651	(32,730)	(167,892)	(136,438)	(64,081)	25,296	87,691	(288,154)
7819200	409,090	(35,980)	(177,522)	(144,583)	(68,764)	25,502	91,678	(309,669)
7820100	37,120	(1,976)	(15,319)	(12,214)	(5,571)	2,697	8,119	(24,264)
7820200	18,750	(1,325)	(8,128)	(6,545)	(2,968)	1,826	4,633	(12,507)
7821100	115,021	(10,593)	(50,391)	(41,129)	(19,448)	7,794	25,117	(88,650)
7822100	1,297,370	(107,777)	(556,659)	(452,199)	(208,159)	87,460	293,792	(943,542)
7822200	1,580,357	(122,132)	(668,925)	(541,679)	(246,062)	111,136	359,962	(1,107,700)
7823100	102,245	(7,369)	(42,747)	(34,514)	(16,156)	7,078	22,591	(71,117)
7823200	101,965	(8,450)	(43,731)	(35,521)	(16,291)	7,355	23,005	(73,633)
7824100	59,915	(5,384)	(26,118)	(21,293)	(10,001)	3,859	12,439	(46,498)
7824200	40,038	(3,479)	(17,335)	(14,111)	(6,617)	2,754	9,047	(29,741)
7825100	671,827	(46,937)	(279,385)	(225,292)	(100,045)	51,400	151,965	(448,294)
7825200	763,076	(54,686)	(318,700)	(257,261)	(114,253)	57,409	174,306	(513,185)
7826100	282,618	(16,392)	(114,175)	(91,419)	(41,905)	20,371	64,017	(179,503)
7826200	278,968	(18,564)	(115,084)	(92,622)	(42,120)	19,947	63,403	(185,040)
7827100	268,261	(19,003)	(111,820)	(90,220)	(41,264)	18,908	59,890	(183,509)
7827200	303,559	(20,742)	(125,771)	(101,330)	(46,618)	22,114	69,170	(203,177)
7828100	382,435	(25,488)	(157,808)	(127,016)	(59,028)	26,649	84,478	(258,213)
7828200	375,171	(30,441)	(160,246)	(130,039)	(58,594)	27,396	83,173	(268,751)
7829100	157,001	(9,040)	(63,358)	(50,718)	(22,196)	12,077	35,706	(97,529)
7829200	133,523	(9,541)	(55,740)	(44,989)	(20,128)	9,866	30,090	(90,442)
7830100	512,281	(40,325)	(217,571)	(176,323)	(81,000)	36,992	116,103	(362,124)
7830200	494,472	(28,718)	(199,798)	(159,986)	(68,933)	38,303	111,977	(307,155)
7831100	178,729	(15,376)	(77,214)	(62,824)	(28,263)	13,758	41,851	(128,068)
7831200	172,975	(10,790)	(70,637)	(56,710)	(24,379)	13,779	40,066	(108,671)
7832100	74,357	(5,844)	(31,572)	(25,585)	(11,367)	5,678	17,375	(51,315)
7832200	64,888	(4,408)	(26,860)	(21,635)	(9,456)	5,197	15,281	(41,881)
7834100	249,282	(15,511)	(101,760)	(81,689)	(37,705)	17,917	55,798	(162,950)
7834200	34,875	(11,633)	(35,765)	(30,149)	(17,147)	(1,360)	(1,176)	(97,230)
7835100	76,089	(5,971)	(32,298)	(26,171)	(11,846)	5,602	17,615	(53,069)
7835200	75,327	(7,225)	(33,290)	(27,224)	(13,181)	5,147	17,531	(58,242)
7836200	1,682,795	(130,544)	(712,779)	(577,285)	(258,959)	124,346	380,502	(1,174,719)
7837200	59,965	(8,011)	(28,756)	(23,928)	(10,694)	3,877	13,172	(54,340)
7839100	-	(680)	(680)	(680)	(593)	(191)	(42)	(2,866)
7840100	56,362	(4,574)	(24,077)	(19,538)	(9,257)	3,585	11,974	(41,887)
7841200	92,789	(7,687)	(39,789)	(32,318)	(14,698)	6,791	20,985	(66,716)
7843200	138,710	(9,013)	(57,005)	(45,837)	(21,495)	9,807	30,726	(92,817)
7844200	114,675	(9,049)	(48,724)	(39,491)	(17,540)	8,939	25,503	(80,362)
7845100	150,160	(10,904)	(62,857)	(50,767)	(23,576)	10,510	33,085	(104,509)
7846100	152,903	(5,948)	(58,854)	(46,542)	(21,818)	11,997	35,999	(85,166)
7846200	94,269	699	(31,916)	(24,326)	(12,024)	7,231	22,857	(37,479)
7847200	82,952	(5,910)	(34,608)	(27,930)	(12,611)	6,200	18,931	(55,928)
7849200	185,031	(13,049)	(79,496)	(64,033)	(27,241)	15,106	41,153	(127,560)
7850100	1,355,271	(74,645)	(543,554)	(434,433)	(196,596)	102,753	305,546	(840,929)
7850200	1,639,410	(94,444)	(661,660)	(529,662)	(234,310)	123,731	363,695	(1,032,650)
7851200	571,053	(36,529)	(233,465)	(187,636)	(85,257)	41,666	126,254	(374,967)
7852200	1,677,897	(126,733)	(707,271)	(572,173)	(254,002)	125,596	382,460	(1,152,123)
7853100	43,618	(3,307)	(18,399)	(14,887)	(6,694)	3,136	9,860	(30,291)
7854100	25,576	(2,117)	(10,964)	(8,905)	(4,281)	1,567	5,851	(18,849)
7855100	329,283	(21,285)	(135,216)	(108,703)	(49,214)	23,844	69,432	(221,142)
7855200	706,242	(55,720)	(300,173)	(243,286)	(111,310)	50,941	159,501	(500,047)
7856200	403,210	(29,721)	(169,229)	(136,764)	(61,834)	29,172	86,764	(281,612)
7857100	99,006	(3,898)	(38,151)	(30,180)	(14,586)	6,846	21,346	(58,623)
7858100	272,662	(20,903)	(115,245)	(93,290)	(42,349)	19,563	60,405	(191,819)
7859100	69,101	(3,556)	(28,203)	(22,467)	(9,188)	5,677	14,511	(43,226)
7859200	103,689	(9,934)	(45,810)	(37,461)	(17,354)	7,046	23,166	(80,347)
7860200	715,673	(60,700)	(308,310)	(250,688)	(115,887)	49,665	161,027	(524,893)
7861100	14,497	1,741	(3,274)	(2,107)	(1,172)	1,597	3,666	451

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 2,878,126	\$ 26,010	\$ (2,277,450)
3,141,536	28,391	(2,485,885)
4,365,170	39,449	(3,454,142)
16,595,703	149,979	(13,132,114)
17,892,762	161,701	(14,158,471)
2,575,354	23,274	(2,037,867)
2,696,911	24,373	(2,134,055)
254,231	2,298	(201,172)
129,614	1,171	(102,563)
758,309	6,853	(600,047)
8,552,899	77,294	(6,767,875)
10,418,485	94,154	(8,244,106)
674,075	6,092	(533,393)
672,239	6,075	(531,940)
395,063	3,570	(312,612)
264,021	2,386	(208,919)
4,429,008	40,026	(3,504,657)
5,030,475	45,461	(3,980,595)
1,863,139	16,838	(1,474,294)
1,839,072	16,620	(1,455,250)
1,768,503	15,982	(1,399,410)
2,001,217	18,085	(1,583,555)
2,521,203	22,785	(1,995,018)
2,473,274	22,351	(1,957,091)
1,034,975	9,353	(818,972)
880,274	7,955	(696,558)
3,377,207	30,521	(2,672,370)
3,259,728	29,459	(2,579,410)
1,178,254	10,648	(932,348)
1,140,318	10,305	(902,329)
490,208	4,430	(387,900)
427,798	3,866	(338,515)
1,643,376	14,852	(1,300,397)
459,819	4,155	(363,853)
501,630	4,533	(396,938)
496,633	4,488	(392,984)
11,093,784	100,257	(8,778,467)
395,267	3,572	(312,773)
-	-	-
371,608	3,358	(294,052)
611,664	5,528	(484,008)
914,437	8,264	(723,590)
755,963	6,832	(598,191)
989,901	8,946	(783,305)
1,008,053	9,110	(797,668)
621,454	5,616	(491,754)
546,806	4,942	(432,686)
1,266,057	11,442	(1,001,826)
8,934,500	80,743	(7,069,835)
10,807,633	97,671	(8,552,037)
3,752,384	33,911	(2,969,247)
11,061,456	99,965	(8,752,886)
287,578	2,599	(227,559)
168,570	1,523	(133,389)
2,170,807	19,618	(1,717,751)
4,657,745	42,093	(3,685,655)
2,658,160	24,022	(2,103,391)
652,659	5,898	(516,447)
1,797,567	16,245	(1,422,408)
469,609	4,244	(371,600)
683,559	6,177	(540,897)
4,717,912	42,637	(3,733,265)
95,553	864	(75,611)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2019

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2020	2021	2022	2023	2024	Thereafter	
7862200	\$ 284,651	\$ (17,818)	\$ (116,302)	\$ (93,384)	\$ (42,541)	\$ 21,519	\$ 62,370	\$ (186,156)
7863100	7,370	(464)	(3,012)	(2,419)	(1,046)	620	1,801	(4,520)
7864100	259,378	(17,376)	(107,120)	(86,236)	(38,807)	18,929	54,424	(176,186)
7864200	830,055	(44,701)	(331,895)	(265,062)	(116,462)	64,911	188,033	(505,176)
7865100	128,730	(5,130)	(49,670)	(39,305)	(15,662)	10,499	27,742	(71,526)
7865200	204,871	(11,255)	(82,139)	(65,643)	(28,715)	16,576	44,272	(126,904)
7866100	24,649	(2,021)	(10,547)	(8,563)	(4,021)	1,901	5,877	(17,374)
7867100	168,516	(11,379)	(71,451)	(57,472)	(27,567)	11,584	35,276	(121,009)
7867200	325,269	(23,040)	(137,886)	(111,160)	(50,764)	23,816	62,252	(236,782)
7868200	27,438	(2,302)	(11,797)	(9,587)	(4,321)	1,721	5,248	(21,038)
7869100	71,119	(5,572)	(30,181)	(24,454)	(10,647)	5,564	15,582	(49,708)
7870100	63,517	1,551	(21,281)	(15,967)	(3,666)	6,631	13,794	(18,938)
7871200	85,815	1,447	(28,246)	(21,336)	(5,338)	8,709	18,761	(26,003)
7872200	53,715	1,136	(17,447)	(13,123)	(3,111)	5,667	12,707	(14,171)
7873100	77,016	(5,110)	(31,758)	(25,556)	(11,199)	6,233	16,810	(50,580)
7874100	27,147	(569)	(16,823)	(13,041)	(4,283)	4,523	10,609	(19,584)
7875100	56,232	(5,108)	(24,563)	(20,036)	(9,554)	3,173	12,587	(43,501)
7876200	464,565	(53,195)	(213,929)	(176,524)	(89,923)	15,223	90,397	(427,951)
7877100	6,475	(608)	(2,850)	(2,328)	(1,120)	347	1,250	(5,309)
7878200	308,262	(36,302)	(147,225)	(121,412)	(61,649)	10,913	39,573	(316,102)
7879200	332,969	(11,114)	(36,184)	(30,350)	(16,843)	(443)	1,316	(93,618)
7880100	26,055	(10,820)	(32,127)	(27,168)	(15,689)	(1,751)	(2,474)	(90,029)
7881100	-	-	-	-	-	-	-	-
Total 1977	\$ 155,051,201	\$ (11,640,169)	\$ (65,161,282)	\$ (52,706,272)	\$ (23,870,016)	\$ 11,141,576	\$ 34,487,601	\$ (107,748,562)

See Notes to the Schedule of Additional Pension Amounts by Employer

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 1,876,498	\$ 16,958	\$ (1,484,865)
48,542	439	(38,411)
1,709,968	15,453	(1,353,091)
5,472,142	49,453	(4,330,084)
848,661	7,670	(671,542)
1,350,597	12,206	(1,068,722)
162,451	1,468	(128,547)
1,144,602	10,344	(905,719)
2,188,245	19,776	(1,731,549)
180,909	1,635	(143,153)
468,895	4,238	(371,035)
435,038	3,932	(344,244)
565,774	5,113	(447,695)
354,068	3,200	(280,172)
507,749	4,589	(401,780)
309,707	2,799	(245,070)
370,690	3,350	(293,326)
3,062,605	27,677	(2,423,427)
42,729	386	(33,811)
2,113,495	19,100	(1,672,400)
477,665	4,317	(377,975)
405,975	3,669	(321,246)
-	-	-
\$ 1,019,780,444	\$ 9,215,965	\$ (806,948,194)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

**Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)
Year Ended June 30, 2019**

Nature of the Schedule

The purpose of this schedule is to provide employers with supplemental information, about GASB Statement No. 68, for their financial statements.

Contributions

As of the measurement date, the schedule provides each employer their contributions and reflects the reversal of any prior year accrual and the addition of any current year accrual.

Amortization of Net Deferred Outflows and Inflows of Resources

For each employer this schedule provides the amortization of net deferred outflows and inflows of resources for the next five years and thereafter.

Discount Rate Sensitivity

The discount rate sensitivity for each employer's net pension liability is provided assuming a 1% decrease and a 1% increase in the pension plan's discount rate.