

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and
Disability Fund

Report on Allocation of Pension Amounts

For the Year Ended June 30, 2016



Indiana Public Retirement System

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

Year Ended June 30, 2016

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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' Pension and Disability Fund as of and for the years ended June 30, 2016 and 2015, 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, 2016, 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 an opinion 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 opinion.

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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, 2016 and 2015, and beginning net pension liability (asset) and ending net pension liability (asset) for the total of all participating entities for the System as of June 30, 2015 and 2016, respectively, and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2016, 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, 2016, and our report thereon, dated December 30, 2016, expressed an unmodified opinion on those financial statements.

Other Information:

Our audit for the year ended June 30, 2016 was conducted for the purpose of forming an opinion on the Schedules. The other information (pages 21 – 29) 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 30, 2016

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2016 and 2015**

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 496,977	0.0006430	\$ 493,936	0.0006624
7700200	488,154	0.0006316	473,060	0.0006344
7701100	5,286,015	0.0068393	5,303,411	0.0071120
7701200	5,569,776	0.0072064	5,596,219	0.0075047
7702100	899,972	0.0011644	868,868	0.0011652
7703100	261,774	0.0003387	237,900	0.0003190
7704100	1,039,646	0.0013451	969,976	0.0013008
7704200	822,304	0.0010639	802,054	0.0010756
7705100	445,649	0.0005766	407,337	0.0005462
7706100	628,466	0.0008131	581,975	0.0007804
7706200	104,744	0.0001355	92,750	0.0001244
7707100	1,392,805	0.0018021	1,368,564	0.0018353
7707200	1,646,825	0.0021307	1,585,671	0.0021264
7708100	1,827,416	0.0023644	1,744,273	0.0023391
7708200	1,869,605	0.0024190	1,766,352	0.0023687
7709100	238,796	0.0003090	232,927	0.0003124
7710100	153,545	0.0001987	166,131	0.0002228
7711100	4,977,318	0.0064399	5,380,409	0.0072153
7711200	5,567,564	0.0072036	5,637,289	0.0075597
7712100	870,733	0.0011266	868,618	0.0011648
7712200	315,799	0.0004086	297,916	0.0003995
7713100	482,737	0.0006246	610,313	0.0008184
7713200	554,085	0.0007169	549,530	0.0007369
7714100	581,511	0.0007524	532,484	0.0007141
7714200	658,243	0.0008517	624,796	0.0008379
7715100	615,262	0.0007961	612,794	0.0008218
7716100	2,342,674	0.0030311	2,335,637	0.0031321
7716200	3,708,250	0.0047979	3,854,294	0.0051687
7717100	291,181	0.0003767	262,813	0.0003524
7718100	89,174	0.0001154	94,328	0.0001265
7719100	7,847,007	0.0101528	7,552,611	0.0101282
7719200	10,452,317	0.0135237	10,225,780	0.0137130
7720100	1,290,173	0.0016693	1,015,108	0.0013613
7721100	665,582	0.0008612	739,853	0.0009922
7722100	1,008,187	0.0013044	1,028,062	0.0013787
7722200	712,049	0.0009213	700,048	0.0009388
7723100	2,507,467	0.0032443	2,334,578	0.0031307
7723200	1,756,253	0.0022723	1,722,899	0.0023104
7724100	237,348	0.0003071	183,348	0.0002459
7724200	57,767	0.0000747	64,046	0.0000859
7725100	944,423	0.0012219	884,798	0.0011865
7725200	395,793	0.0005121	377,127	0.0005057

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**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2016 and 2015**

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7726100	\$ 4,338,350	0.0056132	\$ 4,157,145	0.0055748
7726200	4,917,039	0.0063619	4,804,251	0.0064426
7727100	1,111,111	0.0014376	1,117,534	0.0014986
7727200	1,182,372	0.0015298	1,133,334	0.0015198
7728100	78,350	0.0001014	88,870	0.0001192
7729100	1,709,284	0.0022116	1,798,010	0.0024112
7729200	2,108,095	0.0027276	2,108,080	0.0028270
7730100	2,662,462	0.0034448	2,480,475	0.0033264
7730200	1,756,118	0.0022722	1,627,782	0.0021829
7731100	781,527	0.0010112	782,226	0.0010490
7731200	403,007	0.0005214	395,404	0.0005302
7732100	299,451	0.0003874	263,158	0.0003529
7733100	108,062	0.0001398	133,512	0.0001790
7734100	1,849,760	0.0023933	1,759,703	0.0023598
7735100	4,695,868	0.0060757	4,547,572	0.0060984
7735200	3,397,994	0.0043965	3,314,278	0.0044445
7736100	1,321,604	0.0017100	1,281,072	0.0017179
7737100	5,820,687	0.0075311	5,501,674	0.0073779
7737200	6,131,519	0.0079333	5,796,928	0.0077738
7738100	592,513	0.0007666	577,192	0.0007740
7738200	735,347	0.0009514	727,171	0.0009752
7739100	16,394,425	0.0212119	17,110,076	0.0229450
7739200	15,670,028	0.0202746	16,151,067	0.0216590
7740100	24,252,824	0.0313795	22,583,963	0.0302856
7740200	18,754,344	0.0242653	18,438,188	0.0247261
7741100	1,391,389	0.0018002	1,253,378	0.0016808
7741200	1,595,276	0.0020640	1,500,135	0.0020117
7742100	2,615,150	0.0033836	2,629,760	0.0035266
7742200	2,807,503	0.0036325	2,739,417	0.0036736
7743100	543,054	0.0007026	524,453	0.0007033
7744100	8,639,299	0.0111779	8,938,093	0.0119862
7744200	9,051,252	0.0117110	8,614,472	0.0115522
7745100	384,843	0.0004979	396,505	0.0005317
7746100	2,774,373	0.0035896	2,757,231	0.0036975
7746200	2,475,313	0.0032027	2,439,244	0.0032711
7747100	686,897	0.0008887	635,799	0.0008526
7747200	685,006	0.0008863	723,827	0.0009707
7748100	455,518	0.0005894	429,575	0.0005761
7748200	48,135	0.0000623	46,212	0.0000620
7749100	1,917,591	0.0024811	1,729,573	0.0023194
7749200	2,220,371	0.0028728	2,088,747	0.0028011
7750100	666,912	0.0008629	730,130	0.0009791

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**1977 Police Officers' and Firefighters' Pension and Disability Fund
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 As of and for the Years Ended June 30, 2016 and 2015**

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7750200	\$ 1,198,293	0.0015504	\$ 1,236,653	0.0016584
7751100	3,183,121	0.0041185	3,098,094	0.0041546
7751200	2,192,099	0.0028362	2,002,802	0.0026858
7752100	2,126,194	0.0027510	1,980,734	0.0026562
7753100	12,852,482	0.0166292	11,615,824	0.0155771
7753200	9,634,149	0.0124651	8,919,385	0.0119611
7754100	405,860	0.0005251	427,536	0.0005733
7754200	233,201	0.0003017	224,979	0.0003017
7755100	2,481,627	0.0032109	2,442,733	0.0032758
7756100	4,016,256	0.0051964	3,672,942	0.0049255
7756200	3,262,089	0.0042206	3,128,105	0.0041949
7757100	593,530	0.0007679	511,043	0.0006853
7758100	1,564,947	0.0020248	1,519,432	0.0020376
7758200	1,698,899	0.0021981	1,681,848	0.0022554
7759100	93,096,516	0.1204535	86,788,217	0.1163858
7759200	81,590,790	0.1055661	82,872,234	0.1111337
7760100	199,819	0.0002585	194,635	0.0002610
7761100	1,096,386	0.0014186	1,067,531	0.0014316
7762100	4,542,336	0.0058771	4,175,599	0.0055996
7762200	4,835,974	0.0062570	4,169,697	0.0055917
7763100	719,161	0.0009305	713,100	0.0009563
7763200	430,853	0.0005575	423,285	0.0005676
7764100	314,563	0.0004070	305,448	0.0004096
7765100	5,238,478	0.0067778	5,473,609	0.0073402
7765200	4,869,868	0.0063009	4,961,400	0.0066534
7766100	7,580,954	0.0098086	7,373,572	0.0098881
7766200	7,773,626	0.0100579	7,505,416	0.0100649
7767100	1,920,862	0.0024853	1,821,903	0.0024432
7767200	2,005,270	0.0025945	1,885,080	0.0025279
7768100	3,707,300	0.0047967	2,986,167	0.0040045
7768200	4,846,494	0.0062706	4,501,130	0.0060361
7769100	1,112,806	0.0014398	1,162,128	0.0015584
7769200	440,328	0.0005697	443,241	0.0005944
7770100	1,583,440	0.0020487	1,488,881	0.0019966
7770200	1,475,062	0.0019085	1,354,401	0.0018163
7771100	462,612	0.0005985	433,300	0.0005811
7771200	142,590	0.0001845	129,382	0.0001735
7772100	359,067	0.0004646	324,538	0.0004352
7772200	290,821	0.0003763	285,613	0.0003830
7773100	1,659,570	0.0021472	1,755,664	0.0023544
7773200	1,516,200	0.0019617	1,454,468	0.0019505
7774100	137,272	0.0001776	137,904	0.0001849

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**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2016 and 2015**

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7775100	\$ 923,036	0.0011943	\$ 839,148	0.0011253
7776100	1,363,296	0.0017639	1,356,080	0.0018185
7777100	2,759,389	0.0035702	2,929,692	0.0039288
7777200	2,633,477	0.0034073	2,732,307	0.0036641
7781100	1,040,193	0.0013459	1,024,517	0.0013739
7781200	1,131,689	0.0014642	888,726	0.0011918
7782100	3,116,572	0.0040324	2,888,307	0.0038733
7782200	675,828	0.0008744	678,998	0.0009106
7783100	4,225,896	0.0054677	4,361,940	0.0058495
7783200	3,749,765	0.0048516	3,720,261	0.0049890
7784100	5,526,966	0.0071511	5,316,603	0.0071297
7784200	5,536,602	0.0071635	5,489,804	0.0073620
7785100	259,701	0.0003360	322,509	0.0004325
7786100	514,980	0.0006663	504,481	0.0006765
7786200	944,942	0.0012226	952,042	0.0012767
7787100	170,973	0.0002212	151,654	0.0002034
7788100	606,128	0.0007842	582,818	0.0007816
7788200	312,336	0.0004041	294,935	0.0003955
7789100	4,526,462	0.0058566	4,551,504	0.0061037
7789200	5,043,953	0.0065261	4,746,347	0.0063650
7790100	2,677,999	0.0034649	2,549,137	0.0034185
7791100	707,772	0.0009157	618,475	0.0008294
7792100	4,157,737	0.0053795	4,200,489	0.0056330
7792200	4,274,830	0.0055310	3,987,328	0.0053471
7793100	1,357,904	0.0017569	1,268,772	0.0017015
7793200	1,265,344	0.0016372	1,156,521	0.0015509
7794100	903,127	0.0011685	863,901	0.0011585
7795100	4,612,272	0.0059676	4,496,115	0.0060294
7795200	7,661,050	0.0099122	7,293,713	0.0097810
7796100	792,488	0.0010254	793,690	0.0010644
7796200	57,628	0.0000746	-	0.0000000
7797100	132,593	0.0001716	132,622	0.0001778
7798100	997,783	0.0012910	1,088,155	0.0014592
7798200	1,288,726	0.0016674	1,241,414	0.0016648
7799100	122,760	0.0001588	117,654	0.0001578
7800100	2,554,252	0.0033048	2,337,999	0.0031353
7800200	3,631,090	0.0046981	3,478,152	0.0046643
7801100	1,116,462	0.0014445	1,175,457	0.0015763
7801200	542,656	0.0007021	606,265	0.0008130
7802100	3,804,675	0.0049227	3,142,576	0.0042143
7802200	3,651,457	0.0047244	3,135,695	0.0042050
7803100	468,147	0.0006057	442,360	0.0005932

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**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2016 and 2015**

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7803200	\$ 300,437	0.0003887	\$ 293,295	0.0003933
7804100	724,774	0.0009377	675,679	0.0009061
7804200	525,554	0.0006800	556,236	0.0007459
7805100	526,456	0.0006812	525,053	0.0007041
7806100	3,291,009	0.0042581	3,187,102	0.0042740
7806200	3,642,911	0.0047134	3,617,019	0.0048505
7807100	386,763	0.0005004	426,542	0.0005720
7808100	463,538	0.0005997	493,759	0.0006621
7808200	322,564	0.0004173	308,804	0.0004141
7810100	511,214	0.0006614	498,467	0.0006685
7810200	637,264	0.0008245	601,762	0.0008070
7811100	518,530	0.0006709	492,395	0.0006603
7811200	325,273	0.0004209	300,739	0.0004033
7812100	2,924,149	0.0037834	2,765,937	0.0037092
7812200	885,250	0.0011454	890,248	0.0011938
7813100	690,883	0.0008939	666,237	0.0008934
7814100	771,801	0.0009986	788,842	0.0010579
7815100	2,203,760	0.0028513	2,203,052	0.0029543
7815200	2,172,550	0.0028110	2,332,458	0.0031279
7816100	2,343,412	0.0030320	2,292,827	0.0030747
7816200	3,426,473	0.0044333	3,163,613	0.0042425
7817100	13,571,531	0.0175595	13,327,077	0.0178719
7817200	13,588,032	0.0175809	13,533,745	0.0181491
7819100	2,307,290	0.0029853	2,064,527	0.0027686
7819200	2,317,721	0.0029988	2,149,084	0.0028820
7820100	214,760	0.0002779	198,887	0.0002667
7820200	159,260	0.0002061	97,965	0.0001314
7821100	490,189	0.0006342	458,940	0.0006154
7822100	7,091,453	0.0091753	6,338,842	0.0085005
7822200	8,593,129	0.0111182	6,838,699	0.0091709
7823100	515,525	0.0006670	503,410	0.0006751
7823200	560,576	0.0007253	529,252	0.0007097
7824100	273,813	0.0003543	256,111	0.0003435
7824200	273,427	0.0003538	257,207	0.0003449
7825100	2,793,198	0.0036140	2,646,697	0.0035493
7825200	3,718,059	0.0048106	3,633,797	0.0048730
7826100	1,343,374	0.0017381	1,403,803	0.0018825
7826200	1,480,958	0.0019161	1,553,461	0.0020832
7827100	1,264,030	0.0016355	1,293,704	0.0017349
7827200	1,659,203	0.0021468	1,614,759	0.0021654
7828100	2,018,094	0.0026111	2,019,173	0.0027078
7828200	1,725,866	0.0022330	1,612,676	0.0021626

Indiana Public Retirement System

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 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2016 and 2015

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7829100	\$ 765,676	0.0009907	\$ 744,789	0.0009988
7829200	686,133	0.0008878	666,381	0.0008936
7830100	2,622,424	0.0033930	2,509,778	0.0033657
7830200	2,548,866	0.0032978	2,492,995	0.0033432
7831100	915,380	0.0011844	807,363	0.0010827
7831200	915,848	0.0011850	829,143	0.0011119
7832100	364,179	0.0004712	359,659	0.0004823
7832200	238,033	0.0003080	231,022	0.0003098
7834100	1,175,821	0.0015213	1,205,914	0.0016172
7835100	402,632	0.0005209	398,819	0.0005348
7835200	410,082	0.0005306	387,776	0.0005200
7836200	9,719,609	0.0125757	9,215,588	0.0123583
7837200	250,365	0.0003239	279,634	0.0003750
7839100	32,780	0.0000424	28,642	0.0000384
7840100	242,440	0.0003137	252,303	0.0003383
7841200	487,549	0.0006308	457,662	0.0006137
7843200	714,709	0.0009247	728,015	0.0009763
7844200	676,229	0.0008749	492,575	0.0006606
7845100	546,760	0.0007074	558,641	0.0007492
7846100	937,992	0.0012136	850,467	0.0011405
7846200	587,743	0.0007605	611,070	0.0008195
7847200	380,006	0.0004917	370,265	0.0004965
7849200	677,583	0.0008767	609,375	0.0008172
7850100	6,289,024	0.0081370	6,031,597	0.0080885
7850200	8,120,671	0.0105069	7,780,978	0.0104345
7851200	2,234,604	0.0028912	2,132,486	0.0028597
7852200	8,502,319	0.0110007	8,416,159	0.0112863
7853100	232,580	0.0003009	236,292	0.0003169
7854100	140,598	0.0001819	177,942	0.0002386
7855100	1,174,794	0.0015200	1,008,531	0.0013525
7855200	4,057,257	0.0052495	3,821,816	0.0051251
7856200	1,738,748	0.0022497	1,535,382	0.0020590
7857100	494,878	0.0006403	468,026	0.0006276
7858100	1,231,100	0.0015929	955,039	0.0012807
7859100	212,333	0.0002747	188,700	0.0002531
7859200	501,364	0.0006487	507,151	0.0006801
7860200	3,903,763	0.0050509	3,920,292	0.0052572
7861100	155,286	0.0002009	89,437	0.0001199
7862200	1,546,157	0.0020005	1,269,073	0.0017019
7863100	-	0.0000000	-	0.0000000
7864100	949,755	0.0012288	783,585	0.0010508
7864200	3,478,517	0.0045007	3,189,109	0.0042767

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2016 and 2015**

Submission Unit	2016		2015	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7865100	\$ 519,572	0.0006722	\$ 474,758	0.0006367
7865200	742,769	0.0009610	515,611	0.0006914
7866100	157,379	0.0002036	134,600	0.0001805
7867100	520,672	0.0006737	489,615	0.0006566
7867200	836,601	0.0010824	436,767	0.0005857
7868200	78,394	0.0001014	78,394	0.0001051
7869100	358,476	0.0004638	281,365	0.0003773
7870100	292,995	0.0003791	275,244	0.0003691
7871200	357,942	0.0004631	328,192	0.0004401
7872200	335,474	0.0004341	327,691	0.0004394
7874100	235,383	0.0003046	200,000	0.0002682
7875100	271,440	0.0003512	-	0.0000000
Total 1977	\$ 772,887,827	1.0000000	\$ 745,698,505	1.0000000

See Notes to the Schedules.

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2016
 and Beginning Net Pension Liability as of July 1, 2015

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	\$ (97,850)	\$ 57,122	\$ 23,860	\$ 276,696	\$ -	\$ 1,949	\$ 302,505
7700200	(93,714)	56,109	23,437	271,790	-	2,654	297,881
7701100	(1,050,585)	607,582	253,793	2,943,086	-	9,173	3,206,052
7701200	(1,108,595)	640,194	267,416	3,101,057	-	9,929	3,378,402
7702100	(172,123)	103,442	43,209	501,064	-	10,259	554,532
7703100	(47,123)	30,089	12,569	145,749	-	13,602	171,920
7704100	(192,154)	119,495	49,914	578,823	-	13,596	642,333
7704200	(158,888)	94,514	39,479	457,817	-	1,335	498,631
7705100	(80,685)	51,223	21,397	248,122	-	5,049	274,568
7706100	(115,281)	72,233	30,173	349,893	-	4,665	384,731
7706200	(18,376)	12,037	5,028	58,308	-	3,853	67,189
7707100	(271,111)	160,093	66,872	775,479	-	6,404	848,755
7707200	(314,112)	189,285	79,066	916,882	-	4,662	1,000,610
7708100	(345,532)	210,046	87,738	1,017,448	-	4,256	1,109,442
7708200	(349,905)	214,897	89,764	1,040,944	-	5,612	1,136,320
7709100	(46,148)	27,451	11,466	132,969	-	1,243	145,678
7710100	(32,912)	17,652	7,373	85,505	-	6,141	99,019
7711100	(1,065,845)	572,101	238,972	2,771,216	-	35,576	3,045,764
7711200	(1,116,720)	639,946	267,312	3,099,852	-	42,369	3,409,533
7712100	(172,064)	100,084	41,806	484,798	-	5,780	532,384
7712200	(59,014)	36,299	15,162	175,829	-	7,296	198,287
7713100	(120,894)	55,488	23,178	268,778	-	21,419	313,375
7713200	(108,855)	63,687	26,603	308,496	-	905	336,004
7714100	(105,487)	66,841	27,920	323,773	-	3,410	355,103
7714200	(123,775)	75,662	31,605	366,503	-	4,073	402,181
7715100	(121,396)	70,723	29,542	342,578	-	2,926	375,046
7716100	(462,674)	269,274	112,478	1,304,342	-	30,076	1,446,896
7716200	(763,521)	426,231	178,041	2,064,631	-	8,577	2,251,249
7717100	(52,057)	33,465	13,979	162,101	-	2,553	178,633
7718100	(18,687)	10,252	4,282	49,659	-	1,772	55,713
7719100	(1,496,139)	901,944	376,751	4,368,951	-	47,829	4,793,531
7719200	(2,025,686)	1,201,404	501,838	5,819,516	-	16,929	6,338,283
7720100	(201,091)	148,295	61,944	718,333	-	26,356	806,633
7721100	(146,568)	76,506	31,957	370,591	-	8,278	410,826
7722100	(203,662)	115,879	48,404	561,309	-	1,180	610,893
7722200	(138,680)	81,845	34,188	396,454	-	164	430,806
7723100	(462,467)	288,214	120,390	1,396,087	-	32,266	1,548,743
7723200	(341,293)	201,864	84,321	977,816	-	9,705	1,071,842
7724100	(36,324)	27,282	11,396	132,151	-	10,844	154,391
7724200	(12,689)	6,636	2,772	32,145	-	102	35,019
7725100	(175,270)	108,550	45,342	525,808	-	16,672	587,822
7725200	(74,702)	45,493	19,003	220,367	-	9,898	249,268
7726100	(823,510)	498,659	208,295	2,415,471	-	63,677	2,687,443
7726200	(951,702)	565,172	236,078	2,737,652	-	36,550	3,010,280
7727100	(221,373)	127,712	53,347	618,628	-	9,245	681,220
7727200	(224,505)	135,903	56,768	658,303	-	2,824	717,895
7728100	(17,608)	9,008	3,763	43,634	-	127	47,524
7729100	(356,183)	196,472	82,068	951,695	-	40,173	1,073,936
7729200	(417,605)	242,312	101,216	1,173,740	-	17,335	1,292,291
7730100	(491,376)	306,025	127,830	1,482,366	-	57,834	1,668,030
7730200	(322,458)	201,855	84,317	977,773	-	15,588	1,077,678
7731100	(154,958)	89,832	37,524	435,139	-	22,469	495,132
7731200	(78,321)	46,320	19,348	224,369	-	1,971	245,688
7732100	(52,130)	34,415	14,376	166,706	-	5,397	186,479
7733100	(26,442)	12,419	5,188	60,159	-	1,366	66,713
7734100	(348,590)	212,613	88,811	1,029,884	-	17,614	1,136,309
7735100	(900,856)	539,746	225,457	2,614,494	-	11,527	2,851,478
7735200	(656,542)	390,572	163,146	1,891,901	-	5,557	2,060,604
7736100	(253,768)	151,911	63,455	735,847	-	36,394	835,696
7737100	(1,089,864)	669,040	279,465	3,240,781	-	17,272	3,537,518
7737200	(1,148,347)	704,770	294,389	3,413,856	-	18,102	3,726,347
7738100	(114,335)	68,102	28,447	329,883	-	963	359,293
7738200	(144,057)	84,519	35,305	409,406	-	11,953	456,664
7739100	(3,389,438)	1,884,400	787,133	9,127,900	-	85,296	10,000,329
7739200	(3,199,470)	1,801,133	752,351	8,724,562	-	206,514	9,683,427
7740100	(4,473,792)	2,787,658	1,164,433	13,503,220	-	68,754	14,736,407
7740200	(3,652,542)	2,155,655	900,438	10,441,839	-	28,210	11,370,487
7741100	(248,288)	159,924	66,802	774,662	-	25,460	866,924
7741200	(297,169)	183,359	76,591	888,180	-	27,250	992,021
7742100	(520,950)	300,589	125,559	1,456,030	-	59,976	1,641,565

Deferred Inflows of Resources - Credit				
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
\$ 36,238	\$ 65,892	\$ 156,409	\$ 4,187	\$ 262,726
35,595	64,724	153,636	4,055	258,010
385,443	700,865	1,663,651	92,671	2,842,630
406,132	738,484	1,752,948	177,839	3,075,403
65,622	119,323	283,239	5,747	473,931
19,088	34,709	82,388	725	136,910
75,806	137,841	327,194	9,380	550,221
59,958	109,024	258,792	4,273	432,047
32,496	59,088	140,257	9,586	241,427
45,824	83,323	197,786	7,790	334,723
7,636	13,886	32,960	580	55,062
101,561	184,672	438,359	3,832	728,424
120,080	218,346	518,290	10,842	867,558
133,251	242,295	575,137	8,912	959,595
136,328	247,890	588,419	14,692	987,329
17,414	31,665	75,164	3,199	127,442
11,198	20,362	48,334	11,420	91,314
362,934	659,936	1,566,498	73,202	2,662,570
405,974	738,197	1,752,267	48,199	2,944,637
63,492	115,450	274,044	6,682	459,668
23,028	41,872	99,391	276	164,567
35,201	64,007	151,933	11,652	262,793
40,402	73,465	174,385	7,105	295,357
42,403	77,103	183,020	7,887	310,413
47,999	87,279	207,175	4,160	346,613
44,866	81,581	193,650	8,742	328,839
170,824	310,615	737,311	45,257	1,264,007
270,396	491,670	1,167,083	80,849	2,009,998
21,230	38,603	91,632	3,748	155,213
6,504	11,826	28,071	2,014	48,415
572,183	1,040,420	2,469,656	42,807	4,125,066
762,157	1,385,856	3,289,624	89,940	5,527,577
94,077	171,063	406,055	-	671,195
48,535	88,252	209,486	8,773	355,046
73,512	133,670	317,294	15,089	539,565
51,922	94,411	224,105	10,176	380,614
182,840	332,463	789,172	1,250	1,305,725
128,060	232,857	552,734	14,752	928,403
17,307	31,470	74,702	27,481	150,960
4,210	7,655	18,171	1,532	31,568
68,863	125,216	297,226	121	491,426
28,860	52,478	124,568	46	205,952
316,344	575,219	1,365,404	675	2,257,642
358,539	651,943	1,547,524	23,539	2,581,545
81,019	147,320	349,694	29,572	607,605
86,215	156,768	372,122	17,034	632,139
5,715	10,391	24,665	15,768	56,539
124,639	226,636	537,969	10,605	899,849
153,720	279,514	663,485	38,809	1,135,528
194,139	353,010	837,943	327	1,385,419
128,055	232,846	552,710	218	913,829
56,988	103,624	245,973	8,313	414,898
29,385	53,431	126,830	2,570	212,216
21,833	39,699	94,235	14,895	170,662
7,879	14,326	34,006	5,196	61,407
134,880	245,256	582,167	241	962,544
342,409	622,614	1,477,907	117,461	2,560,391
247,774	450,536	1,069,443	141,317	1,909,070
96,371	175,234	415,955	8,441	696,001
424,431	771,758	1,831,931	98,057	3,126,177
447,098	812,974	1,929,766	36,209	3,226,047
43,203	78,558	186,475	3,364	311,600
53,618	97,496	231,427	1,336	383,877
1,195,442	2,173,713	5,159,769	185,144	8,714,068
1,142,619	2,077,663	4,931,772	159,122	8,311,176
1,768,459	3,215,650	7,633,025	330,598	12,947,732
1,367,523	2,486,614	5,902,505	221,234	9,977,876
101,454	184,478	437,896	2,600	726,428
116,321	211,511	502,065	201	830,098
190,690	346,738	823,057	15,106	1,375,591

Pension Expense (Income)			
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
\$ 74,808	\$ -	\$ (277)	\$ 74,531
73,482	-	(156)	73,326
795,698	-	(12,967)	782,731
838,407	-	(25,316)	813,091
135,469	-	797	136,266
39,405	-	2,032	41,437
156,492	-	743	157,235
123,776	-	(441)	123,335
67,083	-	(774)	66,309
94,598	-	(349)	94,249
15,764	-	502	16,266
209,660	-	443	210,103
247,890	-	(837)	247,053
275,079	-	(773)	274,306
281,431	-	(1,375)	280,056
35,950	-	(335)	35,615
23,117	-	(957)	22,160
749,231	-	(5,445)	743,786
838,081	-	(119)	837,962
131,071	-	(18)	131,053
47,537	-	1,090	48,627
72,667	-	1,421	74,088
83,406	-	(886)	82,520
87,536	-	(820)	86,716
99,089	-	(122)	98,967
92,620	-	(738)	91,882
352,644	-	(2,931)	349,713
558,197	-	(10,968)	547,229
43,826	-	(162)	43,664
13,426	-	(57)	13,369
1,181,197	-	1,314	1,182,511
1,573,375	-	(10,557)	1,562,818
194,210	-	3,401	197,611
100,194	-	165	100,359
151,757	-	(1,937)	149,820
107,186	-	(1,461)	105,725
377,448	-	4,624	382,072
264,364	-	(538)	263,826
35,729	-	(2,928)	32,801
8,691	-	(191)	8,500
142,158	-	2,506	144,664
59,579	-	1,400	60,979
653,051	-	9,711	662,762
740,156	-	2,398	742,554
167,253	-	(2,636)	164,617
177,980	-	(1,831)	176,149
11,797	-	(2,344)	9,453
257,302	-	4,363	261,665
317,335	-	(2,601)	314,734
400,775	-	8,491	409,266
264,352	-	2,089	266,441
117,645	-	2,418	120,063
60,661	-	(54)	60,607
45,071	-	(1,395)	43,676
16,265	-	(472)	15,793
278,441	-	2,514	280,955
706,859	-	(17,120)	689,739
511,498	-	(21,075)	490,423
198,945	-	3,951	202,896
876,184	-	(12,806)	863,378
922,976	-	(2,782)	920,194
89,188	-	(341)	88,847
110,688	-	1,682	112,370
2,467,836	-	(12,899)	2,454,937
2,358,788	-	8,432	2,367,220
3,650,755	-	(38,848)	3,611,907
2,823,074	-	(26,736)	2,796,338
209,439	-	3,405	212,844
240,130	-	3,903	244,033
393,655	-	6,676	400,331

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2016
 and Beginning Net Pension Liability as of July 1, 2015

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
7742200	\$ (542,665)	\$ 322,700	\$ 134,795	\$ 1,563,137	\$ -	\$ 4,547	\$ 1,702,479
7743100	(103,892)	62,417	26,072	302,343	-	8,145	336,560
7744100	(1,770,603)	993,010	414,790	4,810,072	-	46,042	5,270,904
7744200	(1,706,492)	1,040,369	434,573	5,039,475	-	154,156	5,628,204
7745100	(78,543)	44,232	18,476	214,256	-	2,511	235,243
7746100	(546,195)	318,889	133,203	1,544,676	-	39,724	1,717,603
7746200	(483,207)	284,518	118,846	1,378,185	-	37,092	1,534,123
7747100	(125,946)	78,949	32,978	382,425	-	8,191	423,594
7747200	(143,392)	78,736	32,889	381,392	-	2,811	417,092
7748100	(85,102)	52,360	21,871	253,630	-	1,415	276,916
7748200	(9,159)	5,535	2,312	26,809	-	88	29,209
7749100	(342,622)	220,413	92,069	1,067,666	-	11,436	1,171,171
7749200	(413,779)	255,211	106,604	1,236,223	-	13,984	1,356,811
7750100	(144,633)	76,657	32,021	371,323	-	1,249	404,593
7750200	(244,979)	137,733	57,532	667,168	-	653	725,353
7751100	(613,718)	365,875	152,830	1,772,272	-	5,146	1,930,248
7751200	(396,747)	251,959	105,246	1,220,473	-	72,360	1,398,079
7752100	(392,374)	244,390	102,084	1,183,810	-	96,298	1,382,192
7753100	(2,301,051)	1,477,287	617,077	7,155,874	-	134,647	7,907,598
7753200	(1,766,895)	1,107,361	462,556	5,363,979	-	86,194	5,912,729
7754100	(84,688)	46,648	19,485	225,961	-	2,254	247,700
7754200	(44,567)	26,802	11,196	129,827	-	383	141,406
7755100	(483,902)	285,246	119,150	1,381,714	-	36,379	1,537,243
7756100	(727,595)	461,632	192,828	2,236,114	-	159,899	2,588,841
7756200	(619,671)	374,945	156,618	1,816,208	-	100,838	2,073,664
7757100	(101,233)	68,218	28,495	330,443	-	14,347	373,285
7758100	(300,995)	179,877	75,136	871,312	-	5,279	951,727
7758200	(333,168)	195,272	81,567	945,886	-	2,764	1,030,217
7759100	(17,192,523)	10,700,727	4,469,793	51,833,523	-	807,309	57,110,625
7759200	(16,416,683)	9,378,167	3,917,354	45,427,183	-	832,741	50,177,278
7760100	(38,555)	22,964	9,592	111,238	-	330	121,160
7761100	(211,476)	126,024	52,642	610,452	-	9,627	672,721
7762100	(827,174)	522,103	218,088	2,529,032	-	26,415	2,773,535
7762200	(826,007)	555,853	232,185	2,692,511	-	52,869	2,977,565
7763100	(141,265)	82,663	34,529	400,413	-	11,340	446,282
7763200	(83,846)	49,527	20,688	239,903	-	9,857	270,448
7764100	(60,506)	36,157	15,103	175,140	-	3,419	193,662
7765100	(1,084,295)	602,119	251,511	2,916,622	-	58,024	3,226,157
7765200	(982,841)	559,753	233,814	2,711,402	-	12,284	2,957,500
7766100	(1,460,671)	871,366	363,978	4,220,835	-	20,805	4,605,618
7766200	(1,486,788)	893,513	373,229	4,328,113	-	12,523	4,713,865
7767100	(360,910)	220,786	92,225	1,069,474	-	8,583	1,170,282
7767200	(373,422)	230,487	96,277	1,116,465	-	10,219	1,222,961
7768100	(591,545)	426,124	177,996	2,064,115	-	46,835	2,288,946
7768200	(891,653)	557,061	232,690	2,698,363	-	19,917	2,950,970
7769100	(230,207)	127,907	53,428	619,574	-	9,660	682,662
7769200	(87,805)	50,610	21,140	245,153	-	14,263	280,556
7770100	(294,938)	182,000	76,023	881,596	-	25,593	983,212
7770200	(268,304)	169,545	70,821	821,265	-	33,471	925,557
7771100	(85,840)	53,169	22,209	257,546	-	6,307	286,062
7771200	(25,629)	16,390	6,846	79,394	-	1,314	87,554
7772100	(64,288)	41,274	17,240	199,927	-	2,094	219,261
7772200	(56,577)	33,429	13,964	161,929	-	470	176,363
7773100	(347,792)	190,751	79,678	923,983	-	56,132	1,059,793
7773200	(288,128)	174,271	72,795	844,158	-	41,169	958,122
7774100	(27,313)	15,777	6,590	76,425	-	7,358	90,373
7775100	(166,229)	106,098	44,318	513,931	-	23,390	581,639
7776100	(268,629)	156,699	65,455	759,041	-	35,968	860,464
7777100	(580,363)	317,166	132,483	1,536,328	-	4,598	1,673,409
7777200	(541,261)	302,694	126,438	1,466,229	-	4,359	1,597,026
7781100	(202,953)	119,566	49,944	579,167	-	20,880	649,991
7781200	(176,053)	130,075	54,334	630,074	-	16,802	701,210
7782100	(572,164)	358,226	149,635	1,735,222	-	94,196	1,979,053
7782200	(134,514)	77,679	32,447	376,272	-	45,555	454,274
7783100	(864,089)	485,734	202,896	2,352,860	-	6,965	2,562,721
7783200	(736,976)	431,001	180,033	2,087,740	-	6,799	2,274,572
7784100	(1,053,200)	635,282	265,363	3,077,260	-	32,942	3,375,565
7784200	(1,087,515)	636,383	265,824	3,082,596	-	56,853	3,405,273
7785100	(63,889)	29,849	12,468	144,587	-	11,531	168,586
7786100	(99,933)	59,192	24,725	286,722	-	7,391	318,838

Deferred Inflows of Resources - Credit				
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
\$ 204,717	\$ 372,245	\$ 883,601	\$ 18,902	\$ 1,479,465
39,597	72,000	170,907	105	282,609
629,955	1,145,468	2,719,011	160,692	4,655,126
659,999	1,200,098	2,848,687	164,422	4,873,206
28,060	51,023	121,114	3,740	203,937
202,300	367,848	873,166	6,080	1,449,394
180,495	328,200	779,053	14,086	1,301,834
50,085	91,071	216,175	11,599	368,930
49,949	90,825	215,591	11,245	367,610
33,217	60,399	143,371	7,324	244,311
3,511	6,384	15,154	249	25,298
139,828	254,254	603,525	15,925	1,013,532
161,903	294,393	698,805	5,398	1,160,499
48,631	88,427	209,899	17,412	364,369
87,376	158,879	377,133	20,397	643,785
232,107	422,048	1,001,820	27,436	1,683,411
159,840	290,643	689,902	260	1,140,645
155,039	281,912	669,177	223	1,106,351
937,174	1,704,096	4,045,033	265,336	6,951,639
702,498	1,277,375	3,032,120	229,401	5,241,394
29,593	53,810	127,730	10,106	221,239
17,003	30,917	73,388	5,998	127,306
180,957	329,041	781,048	5,891	1,296,937
292,854	532,507	1,264,018	457	2,089,836
237,861	432,511	1,026,656	365	1,697,393
43,277	78,691	186,791	2,986	311,745
114,112	207,494	492,530	868	815,004
123,879	225,253	534,685	36,545	920,362
6,788,421	12,343,604	29,300,169	445,875	48,878,069
5,949,405	10,818,005	25,678,826	705,267	43,151,503
14,568	26,490	62,880	1,009	104,947
79,948	145,373	345,073	12,069	582,463
331,217	602,262	1,429,597	18,216	2,381,292
352,627	641,193	1,522,008	41,079	2,556,907
52,440	95,354	226,343	1,434	375,571
31,419	57,130	135,611	2,769	226,929
22,937	41,708	99,002	176	163,823
381,978	694,563	1,648,692	95,592	2,820,825
355,101	645,692	1,532,686	164,015	2,697,494
552,785	1,005,147	2,385,930	21,506	3,965,368
566,835	1,030,695	2,446,572	24,789	4,068,891
140,064	254,684	604,546	10,547	1,009,841
146,219	265,874	631,109	256	1,043,458
270,328	491,547	1,166,791	18,816	1,947,482
353,393	642,587	1,525,316	106,037	2,627,333
81,143	147,545	350,230	8,947	587,865
32,107	58,381	138,579	1,336	230,403
115,459	209,943	498,344	198	823,944
107,558	195,576	464,240	175	767,549
33,730	61,332	145,584	3,300	243,946
10,398	18,907	44,879	1,146	75,330
26,184	47,610	113,013	25,700	212,507
21,207	38,562	91,535	9,022	160,326
121,010	220,037	522,304	10,770	874,121
110,556	201,027	477,181	192	788,956
10,009	18,200	43,201	392	71,802
67,307	122,387	290,512	107	480,313
99,408	180,758	429,067	3,012	712,245
201,206	365,860	868,447	58,834	1,494,347
192,026	349,167	828,822	62,166	1,432,181
75,851	137,923	327,389	11,442	552,605
82,518	150,046	356,165	4,862	593,591
227,255	413,225	980,876	376	1,621,732
49,279	89,605	212,697	7,353	358,934
308,144	560,309	1,330,011	91,911	2,290,375
273,422	497,173	1,180,146	92,978	2,043,719
403,016	732,817	1,739,496	43,730	2,919,059
403,714	734,088	1,742,513	44,308	2,924,623
18,936	34,432	81,732	17,656	152,756
37,551	68,280	162,077	7,150	275,058

Pension Expense (Income)			
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
\$ 422,612	\$ -	\$ (2,306)	\$ 420,306
81,742	-	1,231	82,973
1,300,460	-	(14,928)	1,285,532
1,362,482	-	1,274	1,363,756
57,927	-	(112)	57,815
417,621	-	4,745	422,366
372,609	-	3,291	375,900
103,393	-	(386)	103,007
103,114	-	(1,260)	101,854
68,572	-	(926)	67,646
7,248	-	(25)	7,223
288,656	-	(764)	287,892
334,227	-	979	335,206
100,392	-	(2,095)	98,297
180,377	-	(2,604)	177,773
479,155	-	(3,167)	475,988
329,969	-	10,592	340,561
320,057	-	13,714	333,771
1,934,675	-	(18,629)	1,916,046
1,450,215	-	(21,400)	1,428,815
61,091	-	(1,016)	60,075
35,100	-	(842)	34,258
373,563	-	4,775	378,338
604,560	-	23,241	627,801
491,033	-	13,907	504,940
89,339	-	1,694	91,033
235,569	-	591	236,160
255,731	-	(5,087)	250,644
14,013,804	-	35,170	14,048,974
12,281,775	-	22,472	12,304,247
30,074	-	(113)	29,961
165,043	-	(595)	164,448
683,754	-	702	684,456
727,952	-	636	728,588
108,256	-	1,563	109,819
64,861	-	1,172	66,033
47,351	-	486	47,837
788,543	-	(3,770)	784,773
733,060	-	(22,244)	710,816
1,141,153	-	(534)	1,140,619
1,170,157	-	(2,275)	1,167,882
289,145	-	(256)	288,889
301,849	-	1,329	303,178
558,058	-	2,962	561,020
729,534	-	(13,498)	716,036
167,509	-	21	167,530
66,280	-	1,777	68,057
238,350	-	3,625	241,975
222,039	-	4,854	226,893
69,631	-	546	70,177
21,465	-	41	21,506
54,053	-	(3,519)	50,534
43,780	-	(1,235)	42,545
249,810	-	6,911	256,721
228,228	-	5,781	234,009
20,662	-	1,042	21,704
138,947	-	3,303	142,250
205,216	-	5,087	210,303
415,364	-	(7,694)	407,670
396,412	-	(8,599)	387,813
156,585	-	1,719	158,304
170,348	-	1,443	171,791
469,138	-	14,029	483,167
101,729	-	6,224	107,953
636,123	-	(11,662)	624,461
564,445	-	(12,523)	551,922
831,974	-	(1,127)	830,847
833,416	-	2,812	836,228
39,091	-	(1,081)	38,010
77,519	-	232	77,751

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2016
 and Beginning Net Pension Liability as of July 1, 2015

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
7786200	\$ (188,594)	\$ 108,612	\$ 45,368	\$ 526,109	\$ -	\$ 504	\$ 571,981
7787100	(30,046)	19,651	8,208	95,187	-	1,205	104,600
7788100	(115,458)	69,666	29,100	337,457	-	6,266	372,823
7788200	(58,423)	35,899	14,995	173,892	-	953	189,840
7789100	(901,639)	520,282	217,327	2,520,211	-	28,617	2,766,155
7789200	(940,239)	579,759	242,171	2,808,310	-	18,970	3,069,451
7790100	(504,981)	307,811	128,576	1,491,015	-	49,337	1,668,928
7791100	(122,519)	81,348	33,980	394,044	-	9,244	437,268
7792100	(832,107)	477,898	199,623	2,314,905	-	123,684	2,638,212
7792200	(789,874)	491,357	205,245	2,380,099	-	20,030	2,605,374
7793100	(251,346)	156,078	65,195	756,029	-	20,614	841,838
7793200	(229,099)	145,444	60,753	704,520	-	17,434	782,707
7794100	(171,134)	103,806	43,361	502,829	-	12,375	558,565
7795100	(890,664)	530,143	221,446	2,567,976	-	93,476	2,882,898
7795200	(1,444,850)	880,569	367,823	4,265,416	-	71,088	4,704,327
7796100	(157,233)	91,093	38,051	441,250	-	413	479,714
7796200	-	6,627	2,768	32,102	-	3,878	38,748
7797100	(26,265)	15,244	6,368	73,843	-	5,675	85,886
7798100	(215,553)	114,688	47,907	555,543	-	7,602	611,052
7798200	(245,924)	148,127	61,874	717,515	-	5,221	784,610
7799100	(23,310)	14,107	5,893	68,335	-	2,395	76,623
7800100	(463,147)	293,588	122,635	1,422,121	-	34,423	1,579,179
7800200	(689,011)	417,365	174,337	2,021,685	-	47,865	2,243,887
7801100	(232,851)	128,325	53,603	621,597	-	16,704	691,904
7801200	(120,096)	62,372	26,054	302,128	-	4,935	333,117
7802100	(622,537)	437,318	182,672	2,118,335	-	72,877	2,373,884
7802200	(621,163)	419,701	175,313	2,033,003	-	49,414	2,257,730
7803100	(87,628)	53,809	22,476	260,645	-	1,402	284,523
7803200	(58,098)	34,531	14,424	167,265	-	490	182,179
7804100	(133,849)	83,302	34,796	403,511	-	2,807	441,114
7804200	(110,184)	60,409	25,233	292,617	-	875	318,725
7805100	(104,010)	60,516	25,278	293,134	-	15,064	333,476
7806100	(631,356)	378,276	158,010	1,832,345	-	22,888	2,013,243
7806200	(716,516)	418,724	174,905	2,028,269	-	20,147	2,223,321
7807100	(84,496)	44,454	18,569	215,332	-	6,696	240,597
7808100	(97,805)	53,276	22,254	258,063	-	8,436	288,753
7808200	(61,171)	37,072	15,485	179,572	-	693	195,750
7810100	(98,751)	58,757	24,543	284,614	-	3,761	312,918
7810200	(119,210)	73,246	30,596	354,799	-	2,383	387,778
7811100	(97,540)	59,601	24,896	288,702	-	2,601	316,199
7811200	(59,576)	37,391	15,619	181,122	-	3,876	200,617
7812100	(547,923)	336,106	140,395	1,628,072	-	8,549	1,777,016
7812200	(176,348)	101,754	42,504	492,888	-	1,452	536,844
7813100	(131,973)	79,411	33,171	384,663	-	4,430	422,264
7814100	(156,273)	88,713	37,056	429,717	-	2,595	469,368
7815100	(436,410)	253,301	105,806	1,226,971	-	9,656	1,342,433
7815200	(462,054)	249,721	104,311	1,209,629	-	12,241	1,326,181
7816100	(454,195)	269,354	112,512	1,304,730	-	4,440	1,421,682
7816200	(626,703)	393,841	164,511	1,907,737	-	12,917	2,085,165
7817100	(2,640,039)	1,559,932	651,599	7,556,200	-	22,026	8,229,825
7817200	(2,680,987)	1,561,833	652,393	7,565,409	-	85,648	8,303,450
7819100	(408,978)	265,205	110,779	1,284,634	-	16,738	1,412,151
7819200	(425,729)	266,404	111,280	1,290,443	-	13,518	1,415,241
7820100	(39,397)	24,688	10,312	119,586	-	8,203	138,101
7820200	(19,410)	18,309	7,648	88,689	-	4,868	101,205
7821100	(90,907)	56,340	23,534	272,909	-	1,769	298,212
7822100	(1,255,695)	815,105	340,478	3,948,313	-	77,925	4,366,716
7822200	(1,354,726)	987,707	412,575	4,784,382	-	190,983	5,387,940
7823100	(99,726)	59,254	24,751	287,023	-	7,205	318,979
7823200	(104,837)	64,433	26,914	312,111	-	1,710	340,735
7824100	(50,742)	31,475	13,147	152,462	-	690	166,299
7824200	(50,949)	31,431	13,129	152,247	-	599	165,975
7825100	(524,303)	321,057	134,109	1,555,176	-	13,260	1,702,545
7825200	(719,840)	427,359	178,512	2,070,096	-	18,466	2,267,074
7826100	(278,083)	154,407	64,498	747,939	-	33,775	846,212
7826200	(307,731)	170,220	71,103	824,536	-	19,996	915,635
7827100	(256,280)	145,293	60,690	703,788	-	12,169	776,647
7827200	(319,873)	190,715	79,664	923,811	-	24,942	1,028,417
7828100	(399,997)	231,962	96,893	1,123,608	-	32,825	1,253,326
7828200	(319,460)	198,373	82,862	960,904	-	6,424	1,050,190

Deferred Inflows of Resources - Credit				
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
\$ 68,902	\$ 125,287	\$ 297,396	\$ 12,146	\$ 503,731
12,466	22,668	53,807	4,836	93,777
44,195	80,362	190,756	19,029	334,342
22,774	41,411	98,297	4,311	166,793
330,061	600,162	1,424,611	34,243	2,389,077
367,792	668,769	1,587,466	47,999	2,672,026
195,272	355,070	842,833	10,731	1,403,906
51,606	93,837	222,743	7,663	375,849
303,173	551,270	1,308,557	48,660	2,211,660
311,711	566,795	1,345,409	67,237	2,291,152
99,014	180,040	427,364	24,476	730,894
92,268	167,774	398,247	18,719	677,008
65,853	119,743	284,236	5,734	475,566
336,317	611,537	1,451,611	40,695	2,440,160
558,623	1,015,764	2,411,131	52,896	4,038,414
57,789	105,079	249,427	31,952	444,247
4,204	7,645	18,146	947	30,942
9,671	17,585	41,741	3,808	72,805
72,757	132,297	314,034	20,938	540,026
93,970	170,869	405,593	4,552	674,984
8,950	16,273	38,628	8,354	72,205
186,249	338,663	803,889	6,787	1,335,588
264,772	481,443	1,142,807	22,920	1,911,942
81,408	148,027	351,373	7,024	587,832
39,568	71,948	170,785	10,247	292,548
277,429	504,459	1,197,441	69,815	2,049,144
266,254	484,138	1,149,205	78,759	1,978,356
34,136	62,070	147,336	4,332	247,874
21,906	39,832	94,551	3,104	159,393
52,846	96,092	228,094	15,575	392,607
38,323	69,684	165,409	19,079	292,495
38,390	69,807	165,701	1,263	275,161
239,974	436,354	1,035,778	36,465	1,748,571
265,634	483,011	1,146,529	19,656	1,914,830
28,201	51,279	121,722	4,060	205,262
33,797	61,455	145,876	8,642	249,770
23,518	42,763	101,508	8,647	176,436
37,275	67,778	160,885	5,611	271,549
46,466	84,492	200,559	199	331,716
37,810	68,751	163,196	5,783	275,540
23,721	43,132	102,383	3,902	173,138
213,222	387,708	920,307	9,824	1,531,061
64,551	117,376	278,617	5,182	465,726
50,378	91,603	217,440	3,597	363,018
56,278	102,333	242,908	3,196	404,715
160,691	292,190	693,575	30,105	1,176,561
158,420	288,060	683,772	30,127	1,160,379
170,875	310,708	737,530	53,197	1,272,310
249,848	454,307	1,078,395	21,942	1,804,492
989,603	1,799,430	4,271,327	110,357	7,170,717
990,809	1,801,623	4,276,533	31,390	7,100,355
168,243	305,922	726,171	41,056	1,241,392
169,004	307,305	729,454	51,891	1,257,654
15,662	28,478	67,599	29	111,768
11,615	21,120	50,134	4,062	86,931
35,742	64,990	154,268	14,122	269,122
517,094	940,249	2,231,881	160,188	3,849,412
626,590	1,139,350	2,704,489	227,247	4,697,676
37,590	68,352	162,247	4,909	273,098
40,876	74,326	176,428	7,322	298,952
19,967	36,307	86,183	5,186	147,643
19,939	36,256	86,061	4,764	147,020
203,675	370,349	879,101	360	1,453,485
271,112	492,972	1,170,173	9,994	1,944,251
97,954	178,114	422,791	7,505	706,364
107,986	196,355	466,089	8,848	779,278
92,172	167,600	397,833	5,348	662,953
120,988	219,996	522,206	15,770	878,960
147,154	267,575	635,147	11,319	1,061,195
125,846	228,829	543,175	19,108	916,958

Pension Expense (Income)			
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
\$ 142,240	\$ -	\$ (1,560)	\$ 140,680
25,735	-	(492)	25,243
91,235	-	(2,178)	89,057
47,014	-	(491)	46,523
681,369	-	(201)	681,168
759,260	-	(4,093)	755,167
403,114	-	6,153	409,267
106,534	-	228	106,762
625,862	-	9,552	635,414
643,488	-	(7,353)	636,135
204,401	-	(271)	204,130
190,475	-	(35)	190,440
135,946	-	921	136,867
694,283	-	9,090	703,373
1,153,206	-	3,426	1,156,632
119,297	-	(4,355)	114,942
8,679	-	364	9,043
19,964	-	372	20,336
150,198	-	(1,604)	148,594
193,989	-	135	194,124
18,475	-	(1,004)	17,471
384,487	-	4,107	388,594
546,587	-	4,234	550,821
168,056	-	1,412	169,468
81,684	-	(814)	80,870
572,717	-	951	573,668
549,646	-	(3,745)	545,901
70,468	-	(480)	69,988
45,222	-	(384)	44,838
109,094	-	(2,096)	106,998
79,113	-	(2,538)	76,575
79,252	-	2,187	81,439
495,396	-	(1,506)	493,890
548,367	-	411	548,778
58,218	-	416	58,634
69,770	-	176	69,946
48,550	-	(1,096)	47,454
76,949	-	(372)	76,577
95,924	-	285	96,209
78,054	-	(576)	77,478
48,968	-	34	49,002
440,168	-	(342)	439,826
133,258	-	(505)	132,753
103,998	-	177	104,175
116,179	-	(36)	116,143
331,726	-	(3,042)	328,684
327,037	-	(2,193)	324,844
352,749	-	(7,385)	345,364
515,779	-	(1,168)	514,611
2,042,908	-	(12,971)	2,029,937
2,045,398	-	8,409	2,053,807
347,316	-	(3,032)	344,284
348,887	-	(4,884)	344,003
32,331	-	1,215	33,546
23,978	-	76	24,054
73,784	-	(1,757)	72,027
1,067,473	-	(11,046)	1,056,427
1,293,514	-	(4,705)	1,288,809
77,600	-	453	78,053
84,383	-	(829)	83,554
41,220	-	(629)	40,591
41,162	-	(565)	40,597
420,460	-	1,682	422,142
559,675	-	1,001	560,676
202,214	-	4,290	206,504
222,923	-	1,908	224,831
190,277	-	1,188	191,465
249,763	-	1,611	251,374
303,781	-	3,625	307,406
259,792	-	(2,101)	257,691

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2016
 and Beginning Net Pension Liability as of July 1, 2015

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
7829100	\$ (147,543)	\$ 88,011	\$ 36,763	\$ 426,318	\$ -	\$ 17,649	\$ 480,730
7829200	(132,003)	78,869	32,945	382,038	-	3,413	418,396
7830100	(497,182)	301,424	125,908	1,460,075	-	10,852	1,596,835
7830200	(493,858)	292,966	122,375	1,419,109	-	57,779	1,599,263
7831100	(159,937)	105,218	43,951	509,671	-	5,713	559,335
7831200	(164,250)	105,272	43,973	509,929	-	14,683	568,585
7832100	(71,245)	41,860	17,485	202,767	-	593	220,845
7832200	(45,764)	27,362	11,429	132,538	-	991	144,958
7834100	(238,893)	135,148	56,452	654,646	-	28,244	739,342
7835100	(79,001)	46,275	19,330	224,154	-	663	244,147
7835200	(76,814)	47,137	19,690	228,328	-	1,245	249,263
7836200	(1,825,570)	1,117,186	466,660	5,411,573	-	26,958	5,905,191
7837200	(55,395)	28,774	12,019	139,381	-	428	151,828
7839100	(5,672)	3,767	1,573	18,246	-	263	20,082
7840100	(49,974)	27,868	11,641	134,991	-	2,194	148,826
7841200	(90,656)	56,038	23,408	271,446	-	1,675	296,529
7843200	(144,219)	82,148	34,314	397,917	-	20,352	452,583
7844200	(97,584)	77,723	32,466	376,487	-	14,698	423,651
7845100	(110,672)	62,843	26,250	304,408	-	8,075	338,733
7846100	(168,475)	107,812	45,034	522,236	-	39,057	606,327
7846200	(121,057)	67,560	28,221	327,258	-	47,631	403,110
7847200	(73,343)	43,681	18,246	211,588	-	1,961	231,795
7849200	(120,717)	77,883	32,533	377,261	-	19,927	429,721
7850100	(1,194,834)	722,866	301,948	3,501,512	-	155,708	3,959,168
7850200	(1,541,386)	933,401	389,891	4,521,327	-	197,097	5,108,315
7851200	(422,435)	256,845	107,287	1,244,141	-	39,067	1,390,495
7852200	(1,667,214)	977,268	408,215	4,733,819	-	34,563	5,176,597
7853100	(46,813)	26,731	11,166	129,483	-	2,901	143,550
7854100	(35,246)	16,159	6,750	78,275	-	1,544	86,569
7855100	(199,791)	135,032	56,404	654,086	-	34,277	744,767
7855200	(757,080)	466,349	194,799	2,258,964	-	12,979	2,466,742
7856200	(304,156)	199,856	83,482	968,090	-	15,823	1,067,395
7857100	(92,709)	56,882	23,760	275,534	-	26,842	326,136
7858100	(189,185)	141,508	59,109	685,456	-	30,673	775,238
7859100	(37,388)	24,404	10,194	118,209	-	35,844	164,247
7859200	(100,464)	57,629	24,072	279,148	-	818	304,038
7860200	(776,594)	448,706	187,429	2,173,502	-	6,348	2,367,279
7861100	(17,712)	17,847	7,455	86,451	-	20,753	114,659
7862200	(251,405)	177,718	74,235	860,855	-	37,742	972,832
7863100	-	-	-	-	-	-	-
7864100	(155,224)	109,163	45,598	528,777	-	29,240	603,615
7864200	(631,755)	399,828	167,012	1,936,740	-	129,804	2,233,556
7865100	(94,053)	59,716	24,944	289,261	-	35,629	349,834
7865200	(102,134)	85,372	35,661	413,537	-	32,025	481,223
7866100	(26,663)	18,087	7,555	87,613	-	1,953	97,121
7867100	(96,993)	59,849	25,000	289,906	-	23,289	338,195
7867200	(86,520)	96,157	40,166	465,778	-	41,538	547,482
7868200	(15,525)	9,008	3,763	43,634	-	2,550	49,947
7869100	(55,735)	41,203	17,211	199,582	-	6,117	222,910
7870100	(54,523)	33,678	14,068	163,134	-	49,625	226,827
7871200	(65,012)	41,140	17,185	199,281	-	58,601	275,067
7872200	(64,908)	38,564	16,109	186,802	-	57,105	260,016
7874100	(39,619)	27,060	11,303	131,075	-	36,776	179,154
7875100	-	31,200	13,032	151,128	-	18,256	182,416
Total 1977	\$ (147,720,116)	\$ 88,836,922	\$ 37,108,065	\$ 430,319,796	\$ -	\$ 7,872,592	\$ 475,300,453

See Notes to the Schedules.

Deferred Inflows of Resources - Credit				
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
\$ 55,833	\$ 101,523	\$ 240,987	\$ 516	\$ 398,859
50,034	90,978	215,956	398	357,366
191,220	347,702	825,343	27,439	1,391,704
185,855	337,946	802,186	2,673	1,328,660
66,749	121,373	288,104	27,965	504,191
66,783	121,434	288,250	5,658	482,125
26,555	48,287	114,619	4,658	194,119
17,358	31,563	74,921	837	124,679
85,736	155,897	370,054	11,538	623,225
29,356	53,380	126,708	3,923	213,367
29,903	54,374	129,068	13,766	227,111
708,731	1,288,709	3,059,024	51,578	5,108,042
18,254	33,192	78,788	22,721	152,955
2,390	4,345	10,314	4,657	21,706
17,679	32,147	76,307	3,889	130,022
35,550	64,642	153,441	6,892	260,525
52,113	94,760	224,932	8,845	380,650
49,307	89,656	212,818	14,720	366,501
39,867	72,492	172,074	7,116	291,549
68,395	124,365	295,207	8,381	496,348
42,860	77,933	184,991	4,022	309,806
27,711	50,388	119,605	1,484	199,188
49,408	89,841	213,256	8,766	361,271
458,578	833,848	1,979,315	824	3,272,565
592,139	1,076,706	2,555,791	-	4,224,636
162,940	296,279	703,281	725	1,163,225
619,968	1,127,309	2,675,907	62,589	4,485,773
16,958	30,835	73,194	3,307	124,294
10,251	18,640	44,247	4,302	77,440
85,663	155,764	369,738	130	611,295
295,847	537,948	1,276,935	28,008	2,138,738
126,787	230,541	547,237	206	904,771
36,085	65,615	155,752	2,285	259,737
89,771	163,234	387,471	30,797	671,273
15,481	28,150	66,820	19,365	129,816
36,559	66,476	157,795	15,340	276,170
284,654	517,597	1,228,625	56,962	2,087,838
11,322	20,587	48,869	2,326	83,104
112,742	205,003	486,619	6,599	810,963
-	-	-	-	-
69,252	125,923	298,904	4,504	498,583
253,647	461,214	1,094,790	17,605	1,827,256
37,883	68,884	163,512	39	270,318
54,159	98,480	233,762	70	386,471
11,474	20,864	49,525	4,086	85,949
37,968	69,038	163,877	9,169	280,052
61,001	110,920	263,292	2,312	437,525
5,715	10,391	24,665	1,567	42,338
26,138	47,528	112,819	4,870	191,355
21,365	38,849	92,216	1,148	153,578
26,099	47,457	112,649	-	186,205
24,465	44,485	105,594	21,218	195,762
17,166	31,214	74,094	15,363	137,837
19,793	35,990	85,429	25,308	166,520
\$ 56,357,153	\$ 102,476,128	\$ 243,248,788	\$ 7,872,592	\$ 409,954,661

Pension Expense (Income)			
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
\$ 115,260	\$ -	\$ 2,485	\$ 117,745
103,288	-	411	103,699
394,749	-	(2,287)	392,462
383,673	-	7,755	391,428
137,796	-	(3,289)	134,507
137,865	-	1,232	139,097
54,820	-	(624)	54,196
35,833	-	4	35,837
176,991	-	2,812	179,803
60,603	-	(473)	60,130
61,731	-	(1,727)	60,004
1,463,083	-	(4,552)	1,458,531
37,683	-	(3,424)	34,259
4,933	-	(622)	4,311
36,496	-	(165)	36,331
73,389	-	(796)	72,593
107,581	-	1,827	109,408
101,788	-	(219)	101,569
82,300	-	309	82,609
141,193	-	4,876	146,069
88,478	-	7,031	95,509
57,205	-	92	57,297
101,997	-	1,284	103,281
946,675	-	23,980	970,655
1,222,394	-	28,818	1,251,212
336,368	-	5,962	342,330
1,279,844	-	(4,827)	1,275,017
35,007	-	(59)	34,948
21,163	-	(316)	20,847
176,840	-	4,920	181,760
610,738	-	(2,248)	608,490
261,735	-	2,034	263,769
74,494	-	3,905	78,399
185,321	-	(70)	185,251
31,959	-	2,215	34,174
75,471	-	(2,125)	73,346
587,632	-	(7,119)	580,513
23,373	-	2,806	26,179
232,742	-	4,481	237,223
-	-	-	-
142,961	-	3,439	146,400
523,621	-	16,362	539,983
78,205	-	4,906	83,111
111,805	-	4,436	116,241
23,687	-	(299)	23,388
78,380	-	2,397	80,777
125,929	-	5,325	131,254
11,797	-	106	11,903
53,959	-	3	53,962
44,105	-	6,641	50,746
53,878	-	7,997	61,875
50,504	-	4,907	55,411
35,438	(3,229)	2,906	35,115
40,859	377,977	(875)	417,961
\$ 116,342,037	\$ 374,748	\$ -	\$ 116,716,785

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2016

Nature of the Schedules

The purpose of these schedules is to provide employers information, with regard to 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

The net pension liability for fiscal year 2016 is calculated as set forth in the following table:

Net pension liability (asset) - beginning July 1, 2015	\$ (147,720,116)
Total pension expense	116,716,785
Change in deferred outflows of resources	180,318,853
Change in deferred inflows of resources	91,195,602
Defined benefit plan employer contributions	(151,674,202)
Net pension liability (asset) - ending June 30, 2016	<u>\$ 88,836,922</u>

Average Expected Remaining Service Life

The average expected remaining service life 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, 2016	9.04
June 30, 2015	9.31
June 30, 2014	9.29

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2016

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 is deferred and amortized over five years.

Changes in assumptions: there were no changes in assumptions for the June 30, 2016 actuarial valuation. An assumption study was performed in April 2015 for the June 30, 2015 actuarial valuation, with the changes amortized over the average expected remaining service lives of the plan for the following assumptions:

- Inflation decreased from 3.00% to 2.25%
- The future salary increase rate decreased from 3.25% to 2.50% per year
- Future COLA decreased from 2.25% to 2.00% per year
- Mortality changed from the 2013 IRS Static Mortality projected five (5) years with Scale AA to the RP-2014 (with MP-2014 improvement removed) Blue Collar mortality tables, with future mortality improvement projected generationally using future mortality improvement inherent in the Social Security Administration's 2014 Trustee report
- Disability and Termination rates were adjusted to reflect recent experience

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.

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	\$	129,369,091
Interest on the Total Pension Liability		320,218,564
Member contributions		(44,641,309)
Projected earnings on plan investments		(328,070,259)
Pension plan administrative expenses		1,651,340
Recognition of outflow (inflow) of resources due to amortization		<u>37,814,610</u>
Total pension expenses - before reconciling items		116,342,037
Reconciling items:		
Employer specific liability payments		<u>374,748</u>
Total pension expense - Schedule of Pension Amounts	\$	<u><u>116,716,785</u></u>

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
Year Ended June 30, 2016**

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

Link to the INPRS June 30, 2016 CAFR:

www.in.gov/inprs/files/2016INPRSCAFRBook.pdf

Link to the June 30, 2016 Actuarial Valuations:

www.in.gov/inprs/files/20161977FundActuarialReport.pdf

**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2016

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2017	2018	2019	2020	2021	Thereafter	Total
7700100	\$ 97,904	\$ 24,037	\$ 24,037	\$ 56,983	\$ 10,636	\$ (23,778)	\$ (52,136)	\$ 39,779
7700200	96,166	23,727	23,727	56,089	10,564	(23,240)	(50,996)	39,871
7701100	1,041,342	245,658	245,658	596,091	103,125	(262,922)	(564,188)	363,422
7701200	1,097,242	247,194	247,194	616,436	97,010	(288,684)	(616,151)	302,999
7702100	177,295	44,829	44,829	104,491	20,563	(41,757)	(92,354)	80,601
7703100	50,631	14,840	14,840	32,194	7,781	(10,346)	(24,299)	35,010
7704100	204,813	51,607	51,607	120,528	23,575	(48,416)	(106,789)	92,112
7704200	161,996	39,790	39,790	94,302	17,618	(39,323)	(85,593)	66,584
7705100	84,690	21,030	21,030	50,574	9,013	(21,847)	(46,659)	33,141
7706100	119,187	30,399	30,399	72,061	13,454	(30,064)	(66,241)	50,008
7706200	19,865	5,627	5,627	12,570	2,803	(4,449)	(10,051)	12,127
7707100	274,383	68,588	68,588	160,924	31,031	(65,419)	(143,381)	120,331
7707200	324,425	79,735	79,735	188,908	35,330	(78,707)	(171,949)	133,052
7708100	360,002	88,637	88,637	209,784	39,362	(87,183)	(189,390)	149,847
7708200	368,314	90,098	90,098	214,042	39,685	(89,783)	(195,149)	148,991
7709100	47,043	11,349	11,349	27,181	4,909	(11,629)	(24,923)	18,236
7710100	32,251	6,557	6,557	16,738	2,416	(8,219)	(16,344)	7,705
7711100	980,525	238,078	238,078	568,046	103,868	(240,802)	(524,074)	383,194
7711200	1,096,809	272,282	272,282	641,381	122,157	(263,388)	(579,818)	464,896
7712100	171,534	42,584	42,584	100,309	19,105	(41,192)	(90,674)	72,716
7712200	62,212	16,541	16,541	37,477	8,026	(13,843)	(31,022)	33,720
7713100	95,099	25,039	25,039	57,042	12,022	(21,407)	(47,153)	50,582
7713200	109,155	26,223	26,223	62,956	11,283	(27,086)	(58,952)	40,647
7714100	114,556	27,632	27,632	66,183	11,951	(28,318)	(60,390)	44,690
7714200	129,672	32,084	32,084	75,723	14,334	(31,250)	(67,407)	55,568
7715100	121,068	29,368	29,368	70,159	12,777	(29,831)	(65,634)	46,207
7716100	461,500	111,688	111,688	266,996	48,519	(113,709)	(242,293)	182,889
7716200	730,516	170,464	170,464	416,299	70,474	(186,315)	(400,135)	241,251
7717100	57,362	14,080	14,080	33,381	6,229	(13,932)	(30,418)	23,420
7718100	17,567	4,305	4,305	10,218	1,900	(4,277)	(9,153)	7,298
7719100	1,545,985	385,236	385,236	905,446	173,648	(369,741)	(811,360)	668,465
7719200	2,059,104	500,836	500,836	1,193,765	218,997	(504,806)	(1,098,922)	810,706
7720100	254,164	66,525	66,525	152,057	31,736	(57,607)	(123,798)	135,438
7721100	131,120	32,730	32,730	76,856	14,782	(31,310)	(70,008)	55,780
7722100	198,682	47,389	47,389	114,224	20,205	(49,608)	(108,271)	71,328
7722200	139,576	33,380	33,380	80,585	14,179	(35,130)	(76,202)	50,192
7723100	493,974	127,306	127,306	293,538	59,693	(113,945)	(250,880)	243,018
7723200	345,984	85,388	85,388	201,816	38,033	(83,583)	(183,603)	143,439
7724100	46,757	8,685	8,685	24,420	2,285	(14,152)	(26,492)	3,431
7724200	11,380	2,633	2,633	6,460	1,076	(2,922)	(6,429)	3,451
7725100	186,050	48,712	48,712	111,319	23,247	(42,151)	(93,443)	96,396
7725200	77,970	20,768	20,768	47,007	10,096	(17,313)	(38,010)	43,316
7726100	854,663	221,973	221,973	509,582	104,992	(195,433)	(433,286)	429,801
7726200	968,666	242,971	242,971	568,942	110,386	(230,110)	(506,425)	428,735
7727100	210,212	51,727	51,727	125,387	21,767	(55,175)	(121,818)	73,615
7727200	223,625	56,019	56,019	134,403	24,137	(57,739)	(127,083)	85,756
7728100	15,435	1,490	1,490	6,686	(623)	(6,050)	(12,008)	(9,015)
7729100	336,726	87,993	87,993	201,311	41,902	(76,465)	(168,647)	174,087
7729200	415,291	100,541	100,541	240,298	43,697	(102,287)	(226,027)	156,763
7730100	524,507	138,758	138,758	315,263	66,967	(117,403)	(259,732)	282,611
7730200	345,957	88,012	88,012	204,435	40,659	(80,952)	(176,317)	163,849
7731100	153,961	40,657	40,657	92,469	19,583	(34,537)	(78,595)	80,234
7731200	79,392	19,663	19,663	46,378	8,796	(19,110)	(41,918)	33,472
7732100	56,807	13,256	13,256	33,106	5,183	(15,551)	(33,433)	15,817
7733100	20,949	4,816	4,816	11,980	1,903	(5,579)	(12,630)	5,306
7734100	364,400	93,015	93,015	215,643	43,137	(84,955)	(186,090)	173,765
7735100	925,078	212,630	212,630	523,937	86,010	(239,168)	(504,952)	291,087
7735200	669,399	145,178	145,178	370,446	53,553	(181,752)	(381,069)	151,534
7736100	280,367	68,617	68,617	156,234	32,980	(58,541)	(128,212)	139,695
7737100	1,146,670	271,981	271,981	657,860	115,030	(288,043)	(617,468)	411,341
7737200	1,207,903	297,212	297,212	703,699	131,879	(292,720)	(636,982)	500,300
7738100	116,724	28,649	28,649	67,928	12,672	(28,357)	(61,848)	47,693
7738200	144,862	37,659	37,659	86,407	17,831	(33,089)	(73,680)	72,787
7739100	3,231,714	789,222	789,222	1,876,078	347,158	(788,127)	(1,727,292)	1,286,261
7739200	3,087,693	775,108	775,108	1,813,939	352,578	(732,541)	(1,611,941)	1,372,251
7740100	4,599,888	1,147,758	1,147,758	2,755,582	493,797	(1,185,669)	(2,570,551)	1,788,675
7740200	3,549,615	890,845	890,845	2,134,152	385,147	(913,559)	(1,994,819)	1,392,611
7741100	274,104	71,479	71,479	163,718	33,962	(62,387)	(137,755)	140,496
7741200	314,270	81,951	81,951	187,707	38,937	(71,531)	(157,092)	161,923
7742100	515,185	134,625	134,625	307,994	64,109	(116,985)	(258,394)	265,974

Net Pension Liability Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 583,318	\$ 57,122	\$ (367,459)
572,976	56,109	(360,944)
6,204,491	607,582	(3,908,495)
6,537,518	640,194	(4,118,284)
1,056,323	103,442	(665,427)
307,263	30,089	(193,559)
1,220,251	119,495	(768,692)
965,151	94,514	(607,993)
523,081	51,223	(329,513)
737,630	72,233	(464,667)
122,923	12,037	(77,435)
1,634,833	160,093	(1,029,857)
1,932,933	189,285	(1,217,644)
2,144,942	210,046	(1,351,198)
2,194,474	214,897	(1,382,400)
280,319	27,451	(176,586)
180,257	17,652	(113,552)
5,842,163	572,101	(3,680,248)
6,534,978	639,946	(4,116,684)
1,022,032	100,084	(643,825)
370,675	36,299	(233,505)
566,626	55,488	(356,944)
650,359	63,687	(409,691)
682,564	66,841	(429,978)
772,647	75,662	(486,726)
722,208	70,723	(454,952)
2,749,760	269,274	(1,732,201)
4,352,570	426,231	(2,741,884)
341,736	33,465	(215,275)
104,689	10,252	(65,948)
9,210,440	901,944	(5,802,081)
12,268,460	1,201,404	(7,728,469)
1,514,359	148,295	(953,965)
781,265	76,506	(492,155)
1,183,329	115,879	(745,433)
835,787	81,845	(526,501)
2,943,171	288,214	(1,854,039)
2,061,390	201,864	(1,298,565)
278,596	27,282	(175,500)
67,767	6,636	(42,689)
1,108,486	108,550	(698,286)
464,568	45,493	(292,653)
5,092,195	498,659	(3,207,809)
5,771,403	565,172	(3,635,673)
1,304,165	127,712	(821,554)
1,387,807	135,903	(874,244)
91,988	9,008	(57,948)
2,006,324	196,472	(1,263,876)
2,474,430	242,312	(1,558,758)
3,125,061	306,025	(1,968,620)
2,061,299	201,855	(1,298,508)
917,343	89,832	(577,876)
473,005	46,320	(297,968)
351,442	34,415	(221,390)
126,824	12,419	(79,892)
2,171,159	212,613	(1,367,713)
5,511,767	539,746	(3,472,116)
3,988,427	390,572	(2,512,494)
1,551,282	151,911	(977,224)
6,832,080	669,040	(4,303,842)
7,196,949	704,770	(4,533,690)
695,446	68,102	(438,093)
863,093	84,519	(543,702)
19,243,059	1,884,400	(12,122,090)
18,392,757	1,801,133	(11,586,446)
28,466,925	2,787,658	(17,932,629)
22,013,049	2,155,655	(13,867,035)
1,633,109	159,924	(1,028,771)
1,872,424	183,359	(1,179,526)
3,069,542	300,589	(1,933,646)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2016

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2017	2018	2019	2020	2021	Thereafter	Total
7742200	\$ 553,078	\$ 135,055	\$ 135,055	\$ 321,177	\$ 59,352	\$ (135,064)	\$ (292,561)	\$ 223,014
7743100	106,982	27,798	27,798	63,797	13,155	(24,449)	(54,148)	53,951
7744100	1,698,288	407,759	407,759	980,493	174,807	(423,446)	(931,594)	615,778
7744200	1,783,301	444,121	444,121	1,044,170	200,059	(426,727)	(950,746)	754,998
7745100	75,814	18,715	18,715	44,226	8,338	(18,310)	(40,378)	31,306
7746100	568,243	140,483	140,483	324,407	65,675	(126,445)	(276,394)	268,209
7746200	506,880	124,400	124,400	288,500	57,654	(113,758)	(248,907)	232,289
7747100	135,316	33,220	33,220	78,755	14,699	(32,865)	(72,365)	54,664
7747200	134,944	32,256	32,256	77,668	13,785	(33,651)	(72,832)	49,482
7748100	89,739	21,361	21,361	51,561	9,078	(22,468)	(48,288)	32,605
7748200	9,483	2,332	2,332	5,524	1,033	(2,301)	(5,009)	3,911
7749100	377,768	93,058	93,058	220,185	41,351	(91,440)	(198,573)	157,639
7749200	437,416	109,612	109,612	256,809	49,742	(104,014)	(225,449)	196,312
7750100	128,049	30,537	30,537	74,751	12,554	(33,629)	(74,526)	40,224
7750200	231,186	56,024	56,024	135,463	23,713	(59,266)	(130,390)	81,568
7751100	627,074	152,573	152,573	363,597	66,742	(153,684)	(334,964)	246,837
7751200	431,843	117,843	117,843	263,164	58,735	(93,061)	(207,090)	257,434
7752100	418,862	117,743	117,743	258,699	60,411	(86,825)	(191,930)	275,841
7753100	2,437,906	610,197	610,197	1,462,245	263,638	(626,375)	(1,363,943)	955,959
7753200	1,827,511	449,964	449,964	1,088,652	190,186	(476,960)	(1,030,471)	671,335
7754100	79,957	18,841	18,841	45,747	7,898	(20,206)	(44,660)	26,461
7754200	45,942	10,568	10,568	26,026	4,280	(11,867)	(25,475)	14,100
7755100	488,880	126,194	126,194	290,714	59,278	(112,573)	(249,501)	240,306
7756100	791,208	219,742	219,742	485,995	111,447	(166,670)	(371,251)	499,005
7756200	642,632	173,507	173,507	389,763	85,548	(140,343)	(305,711)	376,271
7757100	116,924	30,731	30,731	70,077	14,728	(26,371)	(58,356)	61,540
7758100	308,291	77,157	77,157	180,904	34,959	(73,410)	(160,044)	136,723
7758200	334,683	78,031	78,031	190,658	32,222	(85,423)	(183,664)	109,855
7759100	18,388,167	4,590,027	4,590,030	10,761,832	2,079,741	(4,367,076)	(9,421,998)	8,232,556
7759200	16,099,039	4,014,416	4,014,416	9,423,419	1,814,378	(3,835,637)	(8,405,217)	7,025,775
7760100	39,365	9,662	9,662	22,907	4,275	(9,560)	(20,733)	16,213
7761100	215,986	53,050	53,050	125,736	23,486	(52,439)	(112,625)	90,258
7762100	897,779	222,943	222,943	524,074	100,462	(214,087)	(464,092)	392,243
7762200	937,967	237,241	237,241	557,838	106,843	(228,039)	(490,466)	420,658
7763100	141,675	36,749	36,749	84,427	17,358	(32,444)	(72,128)	70,711
7763200	84,878	22,255	22,255	50,820	10,636	(19,202)	(43,245)	43,519
7764100	61,969	15,877	15,877	36,730	7,395	(14,389)	(31,651)	29,839
7765100	1,031,969	252,530	252,530	599,811	111,278	(251,477)	(559,340)	405,332
7765200	959,369	216,021	216,021	538,867	84,708	(252,523)	(543,088)	260,006
7766100	1,493,436	370,374	370,374	872,948	165,959	(359,008)	(780,397)	640,250
7766200	1,531,392	378,060	378,060	893,407	168,449	(369,861)	(803,141)	644,974
7767100	378,410	93,727	93,727	221,069	41,932	(91,084)	(198,930)	160,441
7767200	395,038	99,440	99,440	232,377	45,370	(93,491)	(203,633)	179,503
7768100	730,326	184,347	184,347	430,121	84,382	(172,342)	(369,391)	341,464
7768200	954,749	223,621	223,621	544,915	92,940	(242,670)	(518,790)	323,637
7769100	228,011	54,465	54,465	128,238	24,459	(52,600)	(114,230)	94,797
7769200	90,321	23,318	23,318	52,508	11,445	(19,046)	(41,390)	50,153
7770100	311,935	81,097	81,097	186,068	38,401	(71,248)	(156,147)	159,268
7770200	290,585	77,022	77,022	174,810	37,248	(64,897)	(143,197)	158,008
7771100	87,765	23,178	23,178	53,844	10,705	(21,327)	(47,462)	42,116
7771200	27,016	7,018	7,018	16,471	3,173	(6,702)	(14,754)	12,224
7772100	70,736	14,051	14,051	37,856	4,368	(20,498)	(43,074)	6,754
7772200	57,292	12,996	12,996	32,277	5,153	(14,987)	(32,398)	16,037
7773100	339,198	88,107	88,107	198,125	43,358	(71,562)	(160,463)	185,672
7773200	311,310	79,964	79,964	180,478	39,081	(65,911)	(144,410)	169,166
7774100	27,042	7,758	7,758	16,858	4,057	(5,449)	(12,411)	18,571
7775100	181,839	48,465	48,465	109,659	23,575	(40,345)	(88,493)	101,326
7776100	268,571	71,788	71,788	162,167	35,028	(59,378)	(133,174)	148,219
7777100	543,603	127,311	127,311	310,241	52,906	(138,175)	(300,532)	179,062
7777200	518,798	120,246	120,246	294,829	49,236	(133,126)	(286,586)	164,845
7781100	204,918	52,613	52,613	121,574	24,564	(47,470)	(106,508)	97,386
7781200	223,087	56,810	56,810	131,833	26,296	(52,070)	(112,060)	107,619
7782100	613,966	166,514	166,514	373,126	82,477	(133,342)	(297,968)	357,321
7782200	133,138	39,288	39,288	84,091	21,065	(25,734)	(62,658)	95,340
7783100	832,507	195,097	195,097	475,251	81,148	(211,489)	(462,758)	272,346
7783200	738,709	170,939	170,939	419,526	69,830	(189,833)	(410,548)	230,853
7784100	1,088,820	269,288	269,288	635,697	120,256	(262,478)	(575,545)	456,506
7784200	1,090,710	273,697	273,697	640,741	124,407	(258,992)	(572,900)	480,650
7785100	53,244	11,622	11,622	28,838	4,619	(13,364)	(27,507)	15,830
7786100	97,504	25,428	25,428	59,568	11,542	(24,119)	(54,067)	43,780

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 3,295,339	\$ 322,700	\$ (2,075,886)
637,386	62,417	(401,519)
10,140,392	993,010	(6,387,901)
10,624,011	1,040,369	(6,692,555)
451,686	44,232	(284,538)
3,256,421	318,889	(2,051,370)
2,905,433	284,518	(1,830,266)
806,213	78,949	(507,871)
804,036	78,736	(506,499)
534,693	52,360	(336,828)
56,517	5,535	(35,603)
2,250,810	220,413	(1,417,889)
2,606,153	255,211	(1,641,736)
782,808	76,657	(493,127)
1,406,495	137,733	(886,016)
3,736,230	365,875	(2,353,624)
2,572,950	251,959	(1,620,820)
2,495,658	244,390	(1,572,130)
15,085,715	1,477,287	(9,503,188)
11,308,117	1,107,361	(7,123,505)
476,361	46,648	(300,082)
273,697	26,802	(172,414)
2,912,871	285,246	(1,834,952)
4,714,082	461,632	(2,969,618)
3,828,853	374,945	(2,411,971)
696,625	68,218	(438,836)
1,836,863	179,877	(1,157,124)
1,994,077	195,272	(1,256,161)
109,273,272	10,700,727	(68,836,280)
95,767,691	9,378,167	(60,328,486)
234,507	22,964	(147,727)
1,286,929	126,024	(810,696)
5,331,601	522,103	(3,358,621)
5,676,239	555,853	(3,575,725)
844,133	82,663	(531,758)
505,754	49,527	(318,598)
369,223	36,157	(232,591)
6,148,700	602,119	(3,873,350)
5,716,065	559,753	(3,600,813)
8,898,188	871,366	(5,605,379)
9,124,348	893,513	(5,747,848)
2,254,620	220,786	(1,420,289)
2,353,684	230,487	(1,482,694)
4,351,481	426,124	(2,741,199)
5,688,577	557,061	(3,583,497)
1,306,161	127,907	(822,811)
516,822	50,610	(325,570)
1,858,544	182,000	(1,170,783)
1,731,357	169,545	(1,090,662)
542,949	53,169	(342,028)
167,375	16,390	(105,437)
421,477	41,274	(265,508)
341,373	33,429	(215,046)
1,947,902	190,751	(1,227,073)
1,779,619	174,271	(1,121,064)
161,116	15,777	(101,494)
1,083,448	106,098	(682,514)
1,600,179	156,699	(1,008,026)
3,238,822	317,166	(2,040,283)
3,091,042	302,694	(1,947,190)
1,220,977	119,566	(769,149)
1,328,296	130,075	(836,755)
3,658,122	358,226	(2,304,420)
793,240	77,679	(499,699)
4,960,200	485,734	(3,124,659)
4,401,285	431,001	(2,772,573)
6,487,351	635,282	(4,086,682)
6,498,600	636,383	(4,093,768)
304,813	29,849	(192,016)
604,456	59,192	(380,774)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2016

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2017	2018	2019	2020	2021	Thereafter	Total
7786200	\$ 178,589	\$ 44,672	\$ 44,672	\$ 107,316	\$ 19,193	\$ (46,242)	\$ (101,361)	\$ 68,250
7787100	32,615	7,873	7,873	19,206	3,263	(8,576)	(18,816)	10,823
7788100	119,407	27,476	27,476	67,657	11,133	(30,838)	(64,423)	38,481
7788200	61,530	14,791	14,791	35,496	6,369	(15,259)	(33,141)	23,047
7789100	891,702	221,264	221,264	521,345	99,210	(214,241)	(471,764)	377,078
7789200	993,774	242,690	242,690	577,075	106,684	(242,601)	(529,113)	397,425
7790100	527,569	137,178	137,178	314,713	64,968	(120,477)	(268,538)	265,022
7791100	139,431	34,857	34,857	81,776	15,773	(33,236)	(72,608)	61,419
7792100	821,768	212,978	212,978	488,613	100,867	(187,050)	(401,834)	426,552
7792200	845,452	201,801	201,801	485,198	86,532	(209,493)	(451,617)	314,222
7793100	257,235	66,163	66,163	156,184	29,549	(64,482)	(142,633)	110,944
7793200	240,556	61,876	61,876	145,763	27,756	(59,869)	(131,703)	105,699
7794100	183,891	45,109	45,109	104,981	20,757	(41,782)	(91,175)	82,999
7795100	908,620	234,752	234,752	540,521	110,385	(209,007)	(468,665)	442,738
7795200	1,509,226	378,255	378,255	886,137	171,681	(358,831)	(789,584)	665,913
7796100	150,444	34,421	34,421	86,961	13,051	(41,829)	(91,558)	35,467
7796200	10,222	3,185	3,185	7,007	1,630	(2,362)	(4,839)	7,806
7797100	26,330	6,861	6,861	15,653	3,285	(5,899)	(13,680)	13,081
7798100	196,562	47,217	47,217	113,365	20,312	(48,784)	(108,301)	71,026
7798200	253,878	63,186	63,186	148,620	28,437	(60,804)	(132,999)	109,626
7799100	24,183	5,002	5,002	13,139	1,693	(6,807)	(13,611)	4,418
7800100	503,189	129,078	129,078	298,409	60,204	(116,672)	(256,506)	243,591
7800200	715,330	181,890	181,890	422,611	83,980	(167,468)	(370,958)	331,945
7801100	229,864	56,036	56,036	130,050	25,932	(51,379)	(112,603)	104,072
7801200	111,342	25,740	25,740	61,714	11,108	(26,470)	(57,263)	40,569
7802100	670,987	187,101	187,101	439,331	84,510	(178,958)	(394,345)	324,740
7802200	645,286	174,905	174,905	416,974	76,447	(176,408)	(387,449)	279,374
7803100	92,224	22,421	22,421	53,456	9,798	(22,619)	(48,828)	36,649
7803200	59,185	14,315	14,315	34,231	6,214	(14,590)	(31,699)	22,786
7804100	142,781	33,364	33,364	81,410	13,822	(36,365)	(77,088)	48,507
7804200	103,535	23,176	23,176	58,018	9,004	(27,390)	(59,754)	26,230
7805100	103,711	27,945	27,945	62,849	13,749	(22,710)	(51,463)	58,315
7806100	648,407	159,513	159,513	377,690	70,773	(157,125)	(345,692)	264,672
7806200	717,662	178,645	178,645	420,151	80,416	(171,850)	(377,516)	308,491
7807100	76,516	19,339	19,339	44,979	8,911	(17,871)	(39,362)	35,335
7808100	91,317	22,853	22,853	53,581	10,355	(21,741)	(48,918)	38,983
7808200	63,545	14,682	14,682	36,064	5,985	(16,349)	(35,750)	19,314
7810100	100,710	24,639	24,639	58,527	10,855	(24,544)	(52,747)	41,369
7810200	125,541	31,464	31,464	73,710	14,281	(29,847)	(65,010)	56,062
7811100	102,152	24,793	24,793	59,168	10,811	(25,096)	(53,810)	40,659
7811200	64,079	15,951	15,951	37,517	7,179	(15,348)	(33,771)	27,479
7812100	576,061	142,726	142,726	336,580	63,878	(138,613)	(301,342)	245,955
7812200	174,396	42,809	42,809	101,497	18,938	(42,365)	(92,570)	71,118
7813100	136,101	33,978	33,978	79,780	15,349	(32,493)	(71,346)	59,246
7814100	152,046	37,725	37,725	88,891	16,913	(36,533)	(80,068)	64,653
7815100	434,144	104,779	104,779	250,874	45,357	(107,248)	(232,669)	165,872
7815200	427,996	104,105	104,105	248,135	45,523	(104,925)	(231,141)	165,802
7816100	461,584	107,270	107,270	262,624	44,082	(118,194)	(253,680)	149,372
7816200	650,140	166,475	166,475	393,628	74,083	(163,192)	(356,796)	280,673
7817100	2,673,614	651,035	651,035	1,550,749	285,088	(654,716)	(1,424,083)	1,059,108
7817200	2,676,918	673,223	673,223	1,574,034	306,830	(634,119)	(1,390,096)	1,203,095
7819100	420,712	109,855	109,855	262,816	47,640	(112,136)	(247,271)	170,759
7819200	421,545	108,516	108,516	262,169	46,020	(114,479)	(253,155)	157,587
7820100	42,307	11,724	11,724	25,963	5,932	(8,941)	(20,069)	26,333
7820200	31,375	7,871	7,871	18,431	3,575	(7,455)	(16,019)	14,274
7821100	96,566	22,226	22,226	54,721	9,009	(24,934)	(54,158)	29,090
7822100	1,291,006	335,914	335,914	806,039	144,698	(346,375)	(758,886)	517,304
7822200	1,526,884	415,727	415,727	985,402	184,020	(411,039)	(899,573)	690,264
7823100	101,556	25,674	25,674	59,850	11,774	(23,925)	(53,166)	45,881
7823200	110,431	26,599	26,599	63,762	11,483	(27,335)	(59,325)	41,783
7824100	52,143	12,769	12,769	30,922	5,385	(13,578)	(29,611)	18,656
7824200	52,067	12,814	12,814	30,942	5,440	(13,495)	(29,560)	18,955
7825100	550,257	138,345	138,345	323,519	63,028	(130,397)	(283,780)	249,060
7825200	732,456	182,911	182,911	429,397	82,656	(174,812)	(380,240)	322,823
7826100	264,643	70,017	70,017	159,073	33,794	(59,231)	(133,822)	139,848
7826200	291,747	74,365	74,365	172,542	34,432	(68,119)	(151,228)	136,357
7827100	249,013	63,032	63,032	146,832	28,947	(58,586)	(129,563)	113,694
7827200	326,862	82,792	82,792	192,790	38,052	(76,847)	(170,122)	149,457
7828100	397,565	102,364	102,364	236,151	47,947	(91,802)	(204,893)	192,131
7828200	339,996	82,339	82,339	196,754	35,802	(83,710)	(180,292)	133,232

Net Pension Liability Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 1,109,121	\$ 108,612	\$ (698,686)
200,669	19,651	(126,410)
711,412	69,666	(448,151)
366,592	35,899	(230,933)
5,313,003	520,282	(3,346,906)
5,920,362	579,759	(3,729,509)
3,143,296	307,811	(1,980,107)
830,707	81,348	(523,301)
4,880,187	477,898	(3,074,255)
5,017,625	491,357	(3,160,833)
1,593,828	156,078	(1,004,026)
1,485,239	145,444	(935,620)
1,060,042	103,806	(667,770)
5,413,701	530,143	(3,410,340)
8,992,172	880,569	(5,664,584)
930,225	91,093	(585,991)
67,676	6,627	(42,632)
155,672	15,244	(98,065)
1,171,172	114,688	(737,775)
1,512,636	148,127	(952,879)
144,061	14,107	(90,750)
2,998,056	293,588	(1,888,614)
4,262,033	417,365	(2,684,851)
1,310,425	128,325	(825,497)
636,933	62,372	(401,233)
4,465,786	437,318	(2,813,205)
4,285,892	419,701	(2,699,881)
549,480	53,809	(346,143)
352,622	34,531	(222,133)
850,665	83,302	(535,873)
616,884	60,409	(388,604)
617,973	60,516	(389,289)
3,862,873	378,276	(2,433,402)
4,275,913	418,724	(2,693,595)
453,954	44,454	(285,967)
544,037	53,276	(342,714)
378,567	37,072	(238,477)
600,010	58,757	(377,974)
747,972	73,246	(471,182)
608,629	59,601	(383,403)
381,833	37,391	(240,534)
3,432,233	336,106	(2,162,122)
1,039,087	101,754	(654,569)
810,930	79,411	(510,842)
905,912	88,713	(570,676)
2,586,649	253,301	(1,629,449)
2,550,089	249,721	(1,606,419)
2,750,577	269,354	(1,732,715)
4,021,811	393,841	(2,533,524)
15,929,666	1,559,932	(10,034,832)
15,949,080	1,561,833	(10,047,061)
2,708,211	265,205	(1,706,027)
2,720,458	266,404	(1,713,742)
252,106	24,688	(158,813)
186,970	18,309	(117,781)
575,335	56,340	(362,430)
8,323,669	815,105	(5,243,463)
10,086,234	987,707	(6,353,784)
605,091	59,254	(381,174)
657,979	64,433	(414,491)
321,415	31,475	(202,474)
320,961	31,431	(202,188)
3,278,557	321,057	(2,065,314)
4,364,091	427,359	(2,749,142)
1,576,773	154,407	(993,282)
1,738,252	170,220	(1,095,005)
1,483,697	145,293	(934,649)
1,947,539	190,715	(1,226,845)
2,368,744	231,962	(1,492,181)
2,025,738	198,373	(1,276,106)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2016

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2017	2018	2019	2020	2021	Thereafter	Total
7829100	\$ 150,835	\$ 39,948	\$ 39,948	\$ 90,709	\$ 19,301	\$ (33,722)	\$ (74,313)	\$ 81,871
7829200	135,165	33,984	33,984	79,473	15,482	(32,034)	(69,859)	61,030
7830100	516,619	126,017	126,017	299,868	55,306	(126,292)	(275,785)	205,131
7830200	502,128	132,458	132,458	301,431	63,731	(112,771)	(246,704)	270,603
7831100	173,225	41,500	41,500	102,186	16,816	(46,574)	(100,284)	55,144
7831200	173,800	46,042	46,042	106,759	21,346	(42,076)	(91,653)	86,460
7832100	71,743	17,194	17,194	41,338	7,374	(17,845)	(38,529)	26,726
7832200	46,893	11,649	11,649	27,430	5,230	(11,254)	(24,425)	20,279
7834100	232,391	60,338	60,338	138,287	28,634	(52,788)	(118,692)	116,117
7835100	79,319	19,227	19,227	45,917	8,371	(19,508)	(42,454)	30,780
7835200	80,786	18,339	18,339	45,526	7,282	(21,117)	(46,217)	22,152
7836200	1,914,843	470,993	470,993	1,115,348	208,911	(464,155)	(1,004,941)	797,149
7837200	49,322	8,824	8,824	25,420	2,074	(15,262)	(31,007)	(1,127)
7839100	6,458	982	982	3,155	99	(2,171)	(4,671)	(1,624)
7840100	46,906	11,697	11,697	27,771	5,160	(11,630)	(25,891)	18,804
7841200	96,048	23,058	23,058	55,379	9,912	(23,849)	(51,554)	36,004
7843200	147,078	36,793	36,793	84,173	17,522	(31,969)	(71,379)	71,933
7844200	129,011	32,867	32,867	77,695	14,634	(32,192)	(68,721)	57,150
7845100	107,712	27,059	27,059	63,305	12,317	(25,544)	(57,012)	47,184
7846100	185,109	50,768	50,768	112,950	25,476	(39,477)	(90,506)	109,979
7846200	115,786	35,789	35,789	74,756	19,940	(20,763)	(52,207)	93,304
7847200	74,861	18,684	18,684	43,878	8,437	(17,879)	(39,197)	32,607
7849200	133,485	34,437	34,437	79,357	16,166	(30,756)	(65,191)	68,450
7850100	1,238,936	331,677	331,678	748,602	162,099	(273,402)	(614,051)	686,603
7850200	1,599,769	426,133	426,133	964,487	207,166	(355,175)	(785,065)	883,679
7851200	436,952	115,292	115,292	263,431	55,038	(99,702)	(222,081)	227,270
7852200	1,674,960	411,161	411,161	974,816	181,902	(406,867)	(881,349)	690,824
7853100	45,817	11,318	11,318	26,736	5,048	(11,057)	(24,107)	19,256
7854100	27,698	6,563	6,563	15,884	2,773	(6,963)	(15,691)	9,129
7855100	231,438	62,398	62,398	140,280	30,721	(50,631)	(111,694)	133,472
7855200	799,286	196,263	196,263	465,237	86,861	(194,098)	(422,522)	328,004
7856200	342,531	87,107	87,107	202,377	40,222	(80,185)	(174,004)	162,624
7857100	97,492	28,119	28,119	60,926	14,775	(19,495)	(46,045)	66,399
7858100	225,545	60,165	60,165	141,782	26,968	(58,286)	(126,829)	103,965
7859100	43,854	12,603	12,603	26,678	6,878	(7,824)	(16,507)	34,431
7859200	98,768	22,405	22,405	55,643	8,886	(25,833)	(55,638)	27,868
7860200	769,025	183,880	183,880	442,678	78,617	(191,713)	(417,901)	279,441
7861100	31,302	10,403	10,403	20,697	6,216	(4,536)	(11,628)	31,555
7862200	304,591	80,131	80,131	182,633	38,440	(68,629)	(150,837)	161,869
7863100	-	-	-	-	-	-	-	-
7864100	187,102	49,905	49,905	112,866	24,296	(41,471)	(90,469)	105,032
7864200	685,266	186,553	186,553	417,160	92,757	(148,126)	(328,597)	406,300
7865100	102,356	30,327	30,327	64,769	16,318	(19,659)	(42,566)	79,516
7865200	146,326	40,776	40,776	90,016	20,748	(30,686)	(66,878)	94,752
7866100	31,003	7,401	7,401	17,833	3,158	(7,739)	(16,882)	11,172
7867100	102,572	27,874	27,874	62,393	13,834	(22,224)	(51,608)	58,143
7867200	164,807	46,256	46,256	101,716	23,698	(34,233)	(73,736)	109,957
7868200	15,444	3,940	3,940	9,136	1,827	(3,600)	(7,634)	7,609
7869100	70,620	17,540	17,540	41,305	7,875	(16,948)	(35,757)	31,555
7870100	56,067	20,976	20,976	40,400	13,075	(7,215)	(14,963)	73,249
7871200	70,515	25,508	25,508	49,236	15,857	(8,929)	(18,318)	88,862
7872200	66,089	21,323	21,323	43,566	12,277	(10,957)	(23,278)	64,254
7874100	43,141	14,422	14,422	30,029	8,074	(8,228)	(17,402)	41,317
7875100	402,657	12,403	12,403	30,398	5,084	(13,712)	(30,680)	15,896
Total 1977	\$ 151,674,202	\$ 37,814,610	\$ 37,814,614	\$ 89,052,676	\$ 16,974,228	\$ (36,546,885)	\$ (79,763,451)	\$ 65,345,792

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 898,745	\$ 88,011	\$ (566,161)
805,396	78,869	(507,356)
3,078,069	301,424	(1,939,018)
2,991,706	292,966	(1,884,613)
1,074,467	105,218	(676,856)
1,075,011	105,272	(677,199)
427,464	41,860	(269,279)
279,412	27,362	(176,015)
1,380,096	135,148	(869,386)
472,551	46,275	(297,682)
481,351	47,137	(303,225)
11,408,452	1,117,186	(7,186,710)
293,836	28,774	(185,101)
38,465	3,767	(24,231)
284,583	27,868	(179,272)
572,251	56,038	(360,487)
838,871	82,148	(528,444)
793,694	77,723	(499,984)
641,741	62,843	(404,262)
1,100,956	107,812	(693,543)
689,912	67,560	(434,607)
446,062	43,681	(280,995)
795,327	77,883	(501,013)
7,381,742	722,866	(4,650,100)
9,531,673	933,401	(6,004,441)
2,622,845	256,845	(1,652,251)
9,979,640	977,268	(6,286,635)
272,971	26,731	(171,957)
165,016	16,159	(103,951)
1,378,917	135,032	(868,643)
4,762,253	466,349	(2,999,963)
2,040,888	199,856	(1,285,649)
580,869	56,882	(365,916)
1,445,051	141,508	(910,304)
249,203	24,404	(156,984)
588,489	57,629	(370,716)
4,582,087	448,706	(2,886,468)
182,253	17,847	(114,810)
1,814,818	177,718	(1,143,238)
-	-	-
1,114,746	109,163	(702,230)
4,082,955	399,828	(2,572,042)
609,808	59,716	(384,146)
871,802	85,372	(549,188)
184,702	18,087	(116,353)
611,169	59,849	(385,003)
981,934	96,157	(618,566)
91,988	9,008	(57,948)
420,751	41,203	(265,051)
343,913	33,678	(216,647)
420,116	41,140	(264,651)
393,808	38,564	(248,078)
276,328	27,060	(174,072)
318,602	31,200	(200,702)
\$ 907,182,236	\$ 88,836,922	\$ (571,475,935)

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)
Year Ended June 30, 2016**

Nature of the Schedule

The purpose of this schedule is to provide employers supplemental information, with regard to 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.