

Indiana Public Retirement System

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

For the Year Ended June 30, 2020

Indiana Public Retirement System

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

Year Ended June 30, 2020

Table of Contents

	Page
Independent Auditor's Report	1 - 2
Schedule of Employer Allocations	3 - 9
Schedule of Pension Amounts by Employer	10 - 19
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer	20 - 23
Other Information (Unaudited) Schedule of Additional Pension Amounts by Employer	24 - 33
Notes to the Schedule of Additional Pension Amounts by Employer	34



Independent Auditor's Report

RSM US LLP

Board of Trustees
Indiana Public Retirement System

Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund as of and for the years ended June 30, 2020 and 2019, 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, 2020, and the related Notes to the Schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2020 and 2019, and the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2020, 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, 2020, and our report thereon, dated December 10, 2020, expressed an unmodified opinion on those financial statements.

Other Information:

Our audit for the year ended June 30, 2020 was conducted for the purpose of forming opinions on the Schedules. The other information (pages 24 - 34) 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
January 22, 2021

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 506,241	0.0005459	\$ 501,591	0.0005675
7700200	536,915	0.0005790	510,929	0.0005780
7701100	5,424,160	0.0058495	5,409,610	0.0061199
7701200	5,658,012	0.0061017	5,627,238	0.0063661
7702100	1,020,369	0.0011004	1,017,081	0.0011506
7702200	514,751	0.0005551	506,749	0.0005733
7703100	279,670	0.0003016	217,032	0.0002455
7704100	1,178,881	0.0012713	1,196,506	0.0013536
7704200	1,074,041	0.0011583	1,012,937	0.0011459
7705100	457,452	0.0004933	452,550	0.0005120
7706100	702,928	0.0007580	658,354	0.0007448
7706200	212,498	0.0002292	230,622	0.0002609
7707100	1,580,833	0.0017048	1,547,809	0.0017510
7707200	1,775,690	0.0019149	1,763,076	0.0019946
7708100	2,356,692	0.0025415	2,292,590	0.0025936
7708200	2,412,661	0.0026018	2,324,787	0.0026300
7709100	336,683	0.0003631	303,912	0.0003438
7710100	59,783	0.0000645	151,656	0.0001716
7711100	5,339,667	0.0057584	5,308,587	0.0060056
7711200	5,862,357	0.0063220	5,909,527	0.0066855
7712100	1,100,539	0.0011868	931,208	0.0010535
7712200	444,792	0.0004797	395,244	0.0004471
7713100	674,355	0.0007272	645,264	0.0007300
7713200	644,010	0.0006945	629,563	0.0007122
7714100	682,650	0.0007362	690,480	0.0007811
7714200	686,417	0.0007402	682,937	0.0007726
7715100	718,720	0.0007751	716,676	0.0008108
7716100	3,368,274	0.0036324	3,029,718	0.0034275
7716200	4,539,833	0.0048958	4,641,681	0.0052511
7717100	265,935	0.0002868	263,730	0.0002984
7718100	70,002	0.0000755	71,835	0.0000813
7719100	9,493,108	0.0102375	8,955,356	0.0101312
7719200	11,879,532	0.0128110	11,414,229	0.0129129
7720100	1,404,258	0.0015144	1,354,123	0.0015319
7720200	395,597	0.0004266	332,500	0.0003762
7721100	751,187	0.0008101	770,096	0.0008712
7722100	1,744,036	0.0018808	1,464,048	0.0016563
7722200	1,218,817	0.0013144	1,007,424	0.0011397
7723100	3,245,236	0.0034997	3,035,411	0.0034340
7723200	2,362,953	0.0025482	2,281,908	0.0025815
7724100	275,420	0.0002970	261,208	0.0002955
7724200	103,283	0.0001114	97,953	0.0001108
7725100	1,091,960	0.0011776	950,971	0.0010758

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7725200	\$ 637,488	0.0006875	\$ 560,802	0.0006344
7726100	5,421,901	0.0058470	4,920,788	0.0055669
7726200	5,961,836	0.0064293	5,547,390	0.0062758
7727100	1,231,497	0.0013281	1,208,706	0.0013674
7727200	1,266,845	0.0013662	1,257,121	0.0014222
7728100	86,000	0.0000927	302,543	0.0003423
7729100	2,684,344	0.0028948	2,482,117	0.0028080
7729200	3,237,086	0.0034909	3,150,982	0.0035647
7730100	3,743,705	0.0040373	3,312,664	0.0037476
7730200	2,807,838	0.0030280	2,466,050	0.0027898
7731100	961,590	0.0010370	941,934	0.0010656
7731200	512,812	0.0005530	482,253	0.0005456
7732100	311,700	0.0003361	317,582	0.0003593
7733100	94,596	0.0001020	140,826	0.0001593
7734100	2,269,245	0.0024472	2,158,323	0.0024417
7735100	4,761,464	0.0051348	4,226,268	0.0047812
7735200	4,231,891	0.0045637	3,927,826	0.0044436
7736100	1,811,889	0.0019540	1,761,227	0.0019925
7737100	8,937,186	0.0096380	8,820,754	0.0099789
7737200	8,455,314	0.0091183	7,939,638	0.0089821
7738100	707,177	0.0007626	696,567	0.0007880
7738200	822,402	0.0008869	841,206	0.0009517
7739100	18,103,288	0.0195228	17,339,832	0.0196166
7739200	17,306,625	0.0186637	16,818,067	0.0190263
7740100	28,917,101	0.0311845	27,519,739	0.0311331
7740200	21,266,094	0.0229336	19,832,598	0.0224366
7741100	1,735,322	0.0018714	1,768,675	0.0020009
7741200	2,025,220	0.0021840	1,893,965	0.0021426
7742100	3,308,773	0.0035682	3,136,187	0.0035480
7742200	3,115,039	0.0033593	3,056,346	0.0034576
7743100	627,634	0.0006768	596,239	0.0006745
7744100	8,518,113	0.0091860	8,823,653	0.0099822
7744200	8,949,287	0.0096510	9,019,285	0.0102035
7745100	427,526	0.0004610	421,182	0.0004765
7746100	3,450,760	0.0037213	3,257,866	0.0036856
7746200	3,160,920	0.0034088	3,055,514	0.0034567
7747100	832,501	0.0008978	866,373	0.0009801
7747200	838,356	0.0009041	843,502	0.0009543
7748100	493,485	0.0005322	457,174	0.0005172
7748200	51,246	0.0000553	50,640	0.0000573
7749100	2,183,097	0.0023543	2,161,456	0.0024453
7749200	2,568,411	0.0027698	2,513,297	0.0028433
7750100	1,274,045	0.0013739	1,150,886	0.0013020

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2020 and 2019**

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7750200	\$ 1,593,210	0.0017181	\$ 1,518,114	0.0017174
7751100	4,078,180	0.0043980	3,858,874	0.0043655
7751200	3,264,584	0.0035206	2,887,338	0.0032664
7752100	2,405,016	0.0025936	2,352,409	0.0026613
7753100	13,474,036	0.0145306	13,555,150	0.0153350
7753200	10,106,271	0.0108987	9,951,354	0.0112580
7754100	415,957	0.0004486	475,365	0.0005378
7754200	278,259	0.0003001	492,231	0.0005569
7755100	2,855,015	0.0030789	2,913,868	0.0032965
7756100	5,118,982	0.0055204	5,109,695	0.0057806
7756200	3,832,638	0.0041332	3,964,671	0.0044852
7757100	692,329	0.0007466	674,819	0.0007634
7758100	1,973,037	0.0021277	1,897,108	0.0021462
7758200	1,996,350	0.0021529	1,924,139	0.0021768
7759100	112,935,552	0.1217909	104,792,495	0.1185516
7759200	93,232,105	0.1005426	90,850,242	0.1027790
7760100	215,340	0.0002322	210,010	0.0002376
7761100	1,369,608	0.0014770	1,348,525	0.0015256
7762100	5,689,403	0.0061355	5,455,724	0.0061721
7762200	5,814,694	0.0062706	5,196,805	0.0058791
7763100	786,735	0.0008484	861,196	0.0009743
7763200	503,601	0.0005431	507,605	0.0005743
7764100	379,874	0.0004097	338,262	0.0003827
7765100	4,338,657	0.0046789	4,407,796	0.0049865
7765200	4,503,012	0.0048561	4,541,929	0.0051383
7766100	9,022,273	0.0097297	9,079,398	0.0102715
7766200	9,090,574	0.0098034	8,927,334	0.0100995
7767100	2,364,024	0.0025494	2,249,897	0.0025453
7767200	2,462,657	0.0026558	2,326,147	0.0026316
7768100	4,217,247	0.0045479	4,075,776	0.0046109
7768200	5,546,920	0.0059819	5,358,315	0.0060619
7769100	1,352,369	0.0014584	1,305,618	0.0014770
7769200	504,566	0.0005441	487,728	0.0005518
7770100	2,382,727	0.0025696	2,128,882	0.0024084
7770200	2,165,608	0.0023354	2,093,499	0.0023684
7771100	542,525	0.0005851	475,551	0.0005380
7771200	210,254	0.0002267	171,279	0.0001938
7772100	427,200	0.0004607	408,775	0.0004624
7772200	378,450	0.0004081	347,525	0.0003932
7773100	2,015,527	0.0021736	1,985,003	0.0022456
7773200	1,609,064	0.0017352	1,520,382	0.0017200
7774100	170,352	0.0001837	149,344	0.0001690
7775100	1,286,816	0.0013877	1,237,585	0.0014001

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2020 and 2019**

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7776100	\$ 1,427,584	0.0015395	\$ 1,361,059	0.0015398
7777100	2,737,198	0.0029518	2,875,741	0.0032533
7777200	2,628,692	0.0028348	2,656,009	0.0030047
7781100	1,327,370	0.0014315	1,259,977	0.0014254
7781200	1,219,786	0.0013154	1,133,396	0.0012822
7782100	4,228,518	0.0045601	4,071,110	0.0046057
7782200	997,050	0.0010752	891,765	0.0010089
7783100	5,527,944	0.0059614	4,920,559	0.0055666
7783200	5,361,849	0.0057823	5,350,990	0.0060536
7784100	6,111,923	0.0065912	6,007,566	0.0067964
7784200	6,405,018	0.0069072	6,187,260	0.0069997
7785100	299,430	0.0003229	279,791	0.0003165
7786100	548,543	0.0005916	489,242	0.0005535
7786200	1,089,551	0.0011750	1,021,341	0.0011554
7787100	189,976	0.0002049	190,566	0.0002156
7788100	705,840	0.0007612	672,528	0.0007608
7788200	337,813	0.0003643	333,263	0.0003770
7789100	5,241,029	0.0056520	5,115,784	0.0057875
7789200	5,538,559	0.0059728	5,347,874	0.0060501
7790100	3,018,753	0.0032555	2,990,806	0.0033835
7791100	1,021,853	0.0011020	912,398	0.0010322
7792100	4,796,671	0.0051728	4,789,591	0.0054185
7792200	5,016,113	0.0054094	5,087,245	0.0057552
7793100	1,572,560	0.0016959	1,596,205	0.0018058
7793200	1,433,174	0.0015456	1,459,919	0.0016516
7794100	1,083,051	0.0011680	1,080,398	0.0012223
7795100	6,374,401	0.0068742	5,827,682	0.0065929
7795200	9,288,890	0.0100172	8,632,824	0.0097663
7796100	905,714	0.0009767	894,441	0.0010119
7796200	356,529	0.0003845	340,053	0.0003847
7797100	129,522	0.0001397	150,512	0.0001703
7798100	1,392,595	0.0015018	1,451,145	0.0016417
7798200	1,614,126	0.0017407	1,336,645	0.0015121
7799100	168,403	0.0001816	127,352	0.0001441
7800100	3,556,301	0.0038352	3,283,820	0.0037150
7800200	4,494,854	0.0048473	4,371,886	0.0049459
7801100	1,430,525	0.0015427	1,366,004	0.0015454
7801200	710,819	0.0007666	686,101	0.0007762
7802100	4,981,457	0.0053721	4,878,624	0.0055192
7802200	3,733,001	0.0040257	3,636,448	0.0041139
7803100	561,779	0.0006058	500,079	0.0005657
7803200	404,890	0.0004366	360,273	0.0004076
7804100	823,704	0.0008883	833,327	0.0009427

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7804200	\$ 646,059	0.0006967	\$ 539,000	0.0006098
7805100	563,991	0.0006082	546,952	0.0006188
7806100	4,354,685	0.0046961	4,231,096	0.0047866
7806200	4,420,544	0.0047672	4,035,003	0.0045648
7807100	456,557	0.0004924	403,537	0.0004565
7808100	605,938	0.0006535	605,477	0.0006850
7808200	506,263	0.0005460	432,536	0.0004893
7810100	558,826	0.0006026	563,190	0.0006371
7810200	809,644	0.0008731	768,953	0.0008699
7811100	547,648	0.0005906	524,397	0.0005933
7811200	344,255	0.0003712	324,503	0.0003671
7812100	3,427,239	0.0036960	3,374,684	0.0038178
7812200	1,227,630	0.0013239	1,111,052	0.0012569
7813100	875,974	0.0009447	808,339	0.0009145
7813200	107,987	0.0001165	85,435	0.0000967
7814100	896,935	0.0009673	837,799	0.0009478
7815100	2,540,368	0.0027396	2,555,147	0.0028906
7815200	2,543,792	0.0027433	2,494,723	0.0028223
7816100	2,739,531	0.0029543	2,723,026	0.0030806
7816200	3,901,126	0.0042070	3,783,732	0.0042805
7817100	14,365,200	0.0154916	14,385,011	0.0162738
7817200	15,778,121	0.0170153	15,509,357	0.0175457
7819100	2,322,101	0.0025042	2,232,280	0.0025254
7819200	2,410,577	0.0025996	2,337,644	0.0026446
7820100	188,682	0.0002035	220,407	0.0002493
7820200	105,812	0.0001141	112,391	0.0001271
7821100	701,269	0.0007563	657,267	0.0007436
7822100	7,827,195	0.0084409	7,413,568	0.0083870
7822200	9,105,189	0.0098191	9,030,650	0.0102164
7823100	619,814	0.0006684	584,268	0.0006610
7823200	601,932	0.0006491	582,659	0.0006592
7824100	331,575	0.0003576	342,404	0.0003874
7824200	224,037	0.0002416	228,814	0.0002589
7825100	3,978,326	0.0042903	3,839,022	0.0043431
7825200	4,566,455	0.0049245	4,360,411	0.0049329
7826100	1,662,218	0.0017926	1,614,946	0.0018270
7826200	1,690,759	0.0018233	1,594,090	0.0018034
7827100	1,540,005	0.0016608	1,532,917	0.0017342
7827200	1,783,393	0.0019232	1,734,620	0.0019624
7828100	2,238,843	0.0024144	2,185,336	0.0024723
7828200	2,269,129	0.0024471	2,143,827	0.0024253
7829100	951,790	0.0010264	897,146	0.0010149
7829200	780,755	0.0008420	762,994	0.0008632

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2020 and 2019**

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7830100	\$ 2,842,951	0.0030659	\$ 2,927,316	0.0033117
7830200	2,918,620	0.0031475	2,825,549	0.0031965
7831100	1,018,270	0.0010981	1,021,307	0.0011554
7831200	897,482	0.0009679	988,433	0.0011182
7832100	460,544	0.0004967	424,900	0.0004807
7832200	338,577	0.0003651	370,799	0.0004195
7834100	1,553,480	0.0016753	1,424,468	0.0016115
7834200	449,667	0.0004849	398,572	0.0004509
7835100	506,843	0.0005466	434,796	0.0004919
7835200	468,478	0.0005052	430,439	0.0004870
7836200	10,323,234	0.0111327	9,616,044	0.0108786
7837200	325,108	0.0003506	342,653	0.0003876
7839100	-	0.0000000	-	0.0000000
7840100	375,694	0.0004052	322,068	0.0003644
7841200	538,434	0.0005807	530,219	0.0005998
7843200	872,251	0.0009406	792,624	0.0008967
7844200	615,847	0.0006641	655,289	0.0007413
7845100	884,381	0.0009537	858,059	0.0009707
7846100	928,847	0.0010017	873,734	0.0009885
7846200	632,872	0.0006825	538,672	0.0006094
7847200	526,279	0.0005675	474,007	0.0005362
7849200	1,280,520	0.0013809	1,097,444	0.0012415
7850100	8,263,535	0.0089115	7,744,327	0.0087612
7850200	9,778,542	0.0105453	9,367,962	0.0105980
7851200	3,644,729	0.0039305	3,252,519	0.0036796
7852200	10,290,299	0.0110972	9,588,033	0.0108469
7853100	319,527	0.0003446	249,250	0.0002820
7854100	99,030	0.0001068	146,151	0.0001653
7855100	2,298,861	0.0024791	1,881,643	0.0021287
7855200	4,257,212	0.0045910	4,037,294	0.0045674
7856200	2,765,020	0.0029818	2,304,051	0.0026066
7857100	583,183	0.0006289	565,750	0.0006400
7858100	1,686,174	0.0018184	1,558,074	0.0017627
7859100	407,076	0.0004390	407,076	0.0004605
7859200	711,501	0.0007673	592,506	0.0006703
7860200	4,233,709	0.0045657	4,089,495	0.0046264
7861100	85,722	0.0000924	82,838	0.0000937
7862200	1,732,752	0.0018686	1,626,569	0.0018401
7863100	48,720	0.0000525	42,112	0.0000476
7864100	1,717,546	0.0018522	1,482,157	0.0016768
7864200	4,932,645	0.0053194	4,743,180	0.0053660
7865100	794,949	0.0008573	735,596	0.0008322
7865200	1,098,478	0.0011846	1,170,686	0.0013244

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2020 and 2019**

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7866100	\$ 125,480	0.0001353	\$ 140,849	0.0001593
7867100	2,102,167	0.0022670	992,173	0.0011224
7867200	4,227,849	0.0045594	1,896,793	0.0021458
7868200	186,181	0.0002008	156,787	0.0001774
7869100	446,931	0.0004820	406,399	0.0004598
7870100	380,306	0.0004101	377,117	0.0004266
7871200	615,032	0.0006633	490,375	0.0005548
7872200	340,611	0.0003673	306,945	0.0003472
7873100	470,006	0.0005069	440,098	0.0004979
7874100	290,179	0.0003129	268,411	0.0003037
7875100	391,128	0.0004218	321,327	0.0003635
7876200	2,817,513	0.0030384	2,654,640	0.0030032
7877100	37,001	0.0000399	37,000	0.0000419
7878200	2,242,755	0.0024186	1,831,954	0.0020725
7879200	434,769	0.0004689	414,000	0.0004684
7880100	434,882	0.0004690	351,910	0.0003981
7881100	44,308	0.0000478	-	0.0000000
7882100	549,295	0.0005924	-	0.0000000
7883200	1,572,480	0.0016958	-	0.0000000
Total 1977	\$ 927,289,434	1.0000000	\$ 883,938,159	1.0000000

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

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2020
 and Beginning Net Pension Liability as of July 1, 2019

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	\$ 5,230	\$ 132,549	\$ 82,746	\$ 67,372	\$ 1,090	\$ 1,662	\$ 152,870
7700200	5,327	140,586	87,763	71,457	1,156	1,847	162,223
7701100	56,401	1,420,304	886,652	721,917	11,683	22,182	1,642,434
7701200	58,670	1,481,540	924,880	753,043	12,187	10,927	1,701,037
7702100	10,604	267,186	166,796	135,806	2,198	5,138	309,938
7702200	5,284	134,783	84,141	68,508	1,109	109	153,867
7703100	2,263	73,231	45,716	37,222	602	12,111	95,651
7704100	12,475	308,682	192,700	156,898	2,539	6,831	358,968
7704200	10,561	281,244	175,572	142,952	2,313	2,946	323,783
7705100	4,719	119,777	74,773	60,881	985	3,220	139,859
7706100	6,864	184,048	114,896	93,549	1,514	6,348	216,307
7706200	2,404	55,652	34,742	28,287	458	2,122	65,609
7707100	16,137	413,939	258,409	210,398	3,405	4,288	476,500
7707200	18,382	464,953	290,256	236,328	3,825	6,359	536,768
7708100	23,903	617,096	385,234	313,660	5,076	3,989	707,959
7708200	24,238	631,737	394,374	321,102	5,196	5,289	725,961
7709100	3,168	88,164	55,038	44,812	725	3,071	103,646
7710100	1,581	15,661	9,777	7,960	129	4,416	22,282
7711100	55,347	1,398,184	872,844	710,674	11,501	29,945	1,624,964
7711200	61,613	1,535,031	958,273	780,231	12,627	27,111	1,778,242
7712100	9,709	288,164	179,892	146,469	2,370	19,852	348,583
7712200	4,120	116,475	72,712	59,202	958	6,459	139,331
7713100	6,728	176,570	110,227	89,748	1,452	11,643	213,070
7713200	6,564	168,630	105,271	85,712	1,387	977	193,347
7714100	7,199	178,755	111,591	90,858	1,470	3,170	207,089
7714200	7,120	179,726	112,198	91,352	1,478	3,115	208,143
7715100	7,472	188,200	117,488	95,659	1,548	5,657	220,352
7716100	31,588	881,975	550,590	448,293	7,255	54,848	1,060,986
7716200	48,394	1,188,738	742,093	604,216	9,778	27,032	1,383,119
7717100	2,750	69,637	43,472	35,395	573	2,413	81,853
7718100	749	18,332	11,444	9,318	151	1,347	22,260
7719100	93,369	2,485,745	1,551,775	1,263,463	20,447	69,750	2,905,435
7719200	119,005	3,110,611	1,941,859	1,581,073	25,587	77,343	3,625,862
7720100	14,118	367,708	229,549	186,900	3,025	14,067	433,541
7720200	3,467	103,582	64,663	52,649	852	5,252	123,416
7721100	8,029	196,699	122,793	99,979	1,618	5,849	230,239
7722100	15,264	456,673	285,087	232,119	3,756	29,097	550,059
7722200	10,503	319,147	199,233	162,217	2,625	22,139	386,214
7723100	31,648	849,754	530,476	431,916	6,990	22,655	992,037
7723200	23,791	618,723	386,250	314,487	5,089	6,824	712,650
7724100	2,723	72,114	45,019	36,654	593	5,976	88,242
7724200	1,021	27,049	16,886	13,748	222	337	31,193
7725100	9,915	285,930	178,498	145,334	2,352	19,004	345,188
7725200	5,847	166,930	104,210	84,848	1,373	10,784	201,215
7726100	51,304	1,419,697	886,274	721,609	11,678	60,657	1,680,218
7726200	57,838	1,561,084	974,537	793,474	12,841	38,822	1,819,674
7727100	12,602	322,473	201,310	163,908	2,653	9,875	377,746
7727200	13,107	331,724	207,085	168,610	2,729	9,387	387,811
7728100	3,155	22,508	14,051	11,441	185	2,916	28,593
7729100	25,878	702,880	438,787	357,262	5,782	29,229	831,060
7729200	32,852	847,618	529,142	430,830	6,972	11,034	977,978
7730100	34,538	980,288	611,964	498,264	8,064	56,466	1,174,758
7730200	25,711	735,222	458,977	373,701	6,048	36,082	874,808
7731100	9,821	251,792	157,186	127,982	2,071	9,720	296,959
7731200	5,028	134,273	83,822	68,249	1,104	2,657	155,832
7732100	3,311	81,608	50,945	41,480	671	2,764	95,860
7733100	1,468	24,766	15,461	12,588	204	736	28,989
7734100	22,503	594,199	370,940	302,022	4,888	9,830	687,680
7735100	44,063	1,246,769	778,320	633,713	10,256	73,675	1,495,964
7735200	40,952	1,108,102	691,754	563,230	9,115	22,201	1,286,300
7736100	18,363	474,446	296,182	241,153	3,903	17,047	558,285
7737100	91,965	2,340,182	1,460,904	1,189,476	19,250	56,866	2,726,496

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 13,545	\$ -	\$ 67,115	\$ 4,466	\$ 85,126	\$ 86,615	\$ -	\$ (508)	\$ 86,107
14,366	-	71,184	2,466	88,016	91,867	-	(154)	91,713
145,141	-	719,158	69,407	933,706	928,111	-	(15,254)	912,857
151,399	-	750,165	105,079	1,006,643	968,127	-	(29,510)	938,617
27,304	-	135,287	8,290	170,881	174,595	-	151	174,746
13,773	-	68,246	29,405	111,424	88,075	-	(4,409)	83,666
7,483	-	37,080	857	45,420	47,853	-	2,952	50,805
31,544	-	156,298	13,971	201,813	201,711	-	(424)	201,287
28,740	-	142,406	3,946	175,092	183,782	-	(449)	183,333
12,240	-	60,648	6,279	79,167	78,269	-	(1,026)	77,243
18,808	-	93,191	4,997	116,996	120,268	-	173	120,441
5,687	-	28,179	6,098	39,964	36,366	-	(242)	36,124
42,300	-	209,594	11,696	263,590	270,492	-	(776)	269,716
47,514	-	235,425	13,449	296,388	303,828	-	(1,401)	302,427
63,061	-	312,461	15,506	391,028	403,247	-	(2,266)	400,981
64,557	-	319,875	14,076	398,508	412,815	-	(2,118)	410,697
9,009	-	44,641	1,412	55,062	57,611	-	(4)	57,607
1,600	-	7,930	16,977	26,507	10,234	-	(2,586)	7,648
142,881	-	707,958	58,174	909,013	913,657	-	(7,059)	906,598
156,865	-	777,249	62,760	996,874	1,003,081	-	(4,485)	998,596
29,448	-	145,909	3,165	178,522	188,304	-	2,501	190,805
11,903	-	58,976	1,108	71,987	76,112	-	1,457	77,569
18,044	-	89,405	6,022	113,471	115,381	-	1,694	117,075
17,232	-	85,384	5,333	107,949	110,193	-	(1,134)	109,059
18,267	-	90,511	7,612	116,390	116,809	-	(1,247)	115,562
18,366	-	91,003	5,345	114,714	117,444	-	(512)	116,932
19,232	-	95,294	7,682	122,208	122,981	-	(389)	122,592
90,129	-	446,580	33,458	570,167	576,335	-	1,353	577,688
121,477	-	601,907	97,096	820,480	776,792	-	(15,707)	761,085
7,116	-	35,260	3,463	45,839	45,505	-	(259)	45,246
1,873	-	9,282	3,049	14,204	11,979	-	(319)	11,660
254,019	-	1,258,635	63,451	1,576,105	1,624,334	-	2,546	1,626,880
317,874	-	1,575,030	106,429	1,999,333	2,032,658	-	(9,652)	2,023,006
37,576	-	186,186	4,038	227,800	240,282	-	2,978	243,260
10,585	-	52,448	35,262	98,295	67,687	-	(4,588)	63,099
20,101	-	99,597	12,311	132,009	128,535	-	(476)	128,059
46,667	-	231,232	21,735	299,634	298,417	-	20	298,437
32,614	-	161,597	11,658	205,869	208,549	-	758	209,307
86,837	-	430,266	3,209	520,312	555,280	-	5,594	560,874
63,227	-	313,285	14,369	390,881	404,310	-	(1,151)	403,159
7,369	-	36,514	10,005	53,888	47,124	-	(2,787)	44,337
2,764	-	13,696	1,868	18,328	17,675	-	(315)	17,360
29,219	-	144,778	1,688	175,685	186,844	-	3,936	190,780
17,059	-	84,524	1,674	103,257	109,082	-	2,105	111,187
145,079	-	718,851	10,127	874,057	927,715	-	13,580	941,295
159,527	-	790,441	15,827	965,795	1,020,105	-	5,420	1,025,525
32,954	-	163,281	18,687	214,922	210,723	-	(2,288)	208,435
33,899	-	167,966	15,096	216,961	216,768	-	(1,400)	215,368
2,300	-	11,397	42,703	56,400	14,708	-	(7,174)	7,534
71,827	-	355,897	27,730	455,454	459,304	-	2,712	462,016
86,618	-	429,184	47,907	563,709	553,884	-	(6,322)	547,562
100,176	-	496,360	11,957	608,493	640,579	-	11,335	651,914
75,132	-	372,273	12,590	459,995	480,438	-	4,466	484,904
25,731	-	127,492	7,962	161,185	164,536	-	2,072	166,608
13,721	-	67,988	1,233	82,942	87,742	-	236	87,978
8,340	-	41,321	11,829	61,490	53,327	-	(2,194)	51,133
2,531	-	12,540	9,118	24,189	16,184	-	(1,383)	14,801
60,721	-	300,868	342	361,931	388,285	-	2,830	391,115
127,408	-	631,291	48,866	807,565	814,713	-	(8,335)	806,378
113,237	-	561,078	60,993	735,308	724,100	-	(19,076)	705,024
48,484	-	240,232	27,669	316,385	310,032	-	88	310,120
239,144	-	1,184,930	152,485	1,576,559	1,529,214	-	(20,135)	1,509,079

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2020
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7737200	\$ 82,779	\$ 2,213,994	\$ 1,382,129	\$ 1,125,337	\$ 18,212	\$ 59,724	\$ 2,585,402
7738100	7,262	185,165	115,593	94,116	1,523	4,608	215,840
7738200	8,771	215,346	134,434	109,457	1,771	8,826	254,488
7739100	180,786	4,740,288	2,959,217	2,409,411	38,992	77,935	5,485,555
7739200	175,346	4,531,692	2,828,997	2,303,385	37,276	121,353	5,291,011
7740100	286,922	7,571,840	4,726,868	3,848,642	62,284	159,231	8,797,025
7740200	206,775	5,568,457	3,476,217	2,830,356	45,805	195,411	6,547,789
7741100	18,440	454,391	283,662	230,959	3,738	11,832	530,191
7741200	19,746	530,292	331,045	269,539	4,362	17,370	622,316
7742100	32,698	866,387	540,859	440,370	7,127	30,142	1,018,498
7742200	31,865	815,664	509,194	414,589	6,709	7,498	937,990
7743100	6,216	164,332	102,588	83,527	1,352	4,326	191,793
7744100	91,996	2,230,432	1,392,391	1,133,692	18,347	54,327	2,598,757
7744200	94,035	2,343,338	1,462,874	1,191,080	19,276	77,682	2,750,912
7745100	4,391	111,934	69,877	56,894	921	1,847	129,539
7746100	33,966	903,561	564,065	459,265	7,432	33,001	1,063,763
7746200	31,857	827,683	516,697	420,698	6,808	26,373	970,576
7747100	9,033	217,993	136,086	110,802	1,793	4,082	252,763
7747200	8,795	219,523	137,041	111,580	1,806	2,453	252,880
7748100	4,766	129,222	80,670	65,682	1,063	3,040	150,455
7748200	528	13,427	8,382	6,825	110	144	15,461
7749100	22,536	571,642	356,859	290,556	4,702	11,800	663,917
7749200	26,204	672,529	419,839	341,836	5,532	13,303	780,510
7750100	11,999	333,594	208,252	169,560	2,744	14,019	394,575
7750200	15,827	417,168	260,425	212,040	3,432	5,447	481,344
7751100	40,232	1,067,869	666,638	542,780	8,784	13,708	1,231,910
7751200	30,103	854,829	533,644	434,496	7,032	61,662	1,036,834
7752100	24,526	629,746	393,131	320,090	5,180	43,277	761,678
7753100	141,327	3,528,143	2,202,512	1,793,297	29,022	87,613	4,112,444
7753200	103,753	2,646,289	1,651,998	1,345,066	21,768	63,657	3,082,489
7754100	4,956	108,924	67,998	55,364	896	1,822	126,080
7754200	5,132	72,867	45,488	37,037	599	3,335	86,459
7755100	30,380	747,581	466,692	379,983	6,149	19,062	871,886
7756100	53,274	1,340,396	836,768	681,301	11,026	74,529	1,603,624
7756200	41,335	1,003,573	626,500	510,100	8,255	48,512	1,193,367
7757100	7,035	181,280	113,168	92,142	1,491	6,499	213,300
7758100	19,779	516,622	322,511	262,591	4,250	4,040	593,392
7758200	20,061	522,741	326,331	265,701	4,300	2,998	599,330
7759100	1,092,569	29,571,784	18,460,763	15,030,853	243,249	919,137	34,654,002
7759200	947,208	24,412,527	15,239,994	12,408,488	200,811	543,995	28,393,288
7760100	2,190	56,380	35,196	28,657	464	556	64,873
7761100	14,060	358,627	223,880	182,284	2,950	5,972	415,086
7762100	56,882	1,489,747	930,004	757,214	12,254	21,303	1,720,775
7762200	54,182	1,522,551	950,482	773,888	12,524	83,427	1,820,321
7763100	8,979	205,998	128,598	104,705	1,694	5,074	240,071
7763200	5,293	131,869	82,322	67,027	1,085	4,091	154,525
7764100	3,527	99,478	62,101	50,563	818	4,453	117,935
7765100	45,955	1,136,073	709,216	577,448	9,345	51,601	1,347,610
7765200	47,354	1,179,099	736,075	599,317	9,699	30,122	1,375,213
7766100	94,662	2,362,447	1,474,803	1,200,793	19,433	29,965	2,724,994
7766200	93,077	2,380,342	1,485,975	1,209,889	19,580	18,216	2,733,660
7767100	23,457	619,014	386,432	314,635	5,092	7,689	713,848
7767200	24,253	644,849	402,559	327,766	5,304	10,490	746,119
7768100	42,494	1,104,266	689,359	561,280	9,083	26,924	1,286,646
7768200	55,866	1,452,452	906,721	738,258	11,947	18,233	1,675,159
7769100	13,612	354,111	221,061	179,989	2,913	7,489	411,452
7769200	5,085	132,112	82,473	67,150	1,087	7,655	158,365
7770100	22,196	623,919	389,494	317,128	5,132	38,649	750,403
7770200	21,827	567,053	353,994	288,224	4,664	25,263	672,145
7771100	4,958	142,067	88,688	72,210	1,169	9,587	171,654
7771200	1,786	55,045	34,363	27,978	453	4,645	67,439
7772100	4,261	111,862	69,832	56,857	920	1,565	129,174

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 226,248	\$ -	\$ 1,121,036	\$ 57,546	\$ 1,404,830	\$ 1,446,756	\$ -	\$ 202	\$ 1,446,958
18,922	-	93,757	9,745	122,424	120,998	-	(812)	120,186
22,006	-	109,039	12,016	143,061	140,720	-	794	141,514
484,411	-	2,400,203	101,773	2,986,387	3,097,587	-	(9,072)	3,088,515
463,094	-	2,294,582	116,438	2,874,114	2,961,277	-	7,399	2,968,676
773,767	-	3,833,934	173,916	4,781,617	4,947,891	-	(20,642)	4,927,249
569,041	-	2,819,539	99,507	3,488,087	3,638,761	-	4,628	3,643,389
46,434	-	230,077	21,248	297,759	296,926	-	704	297,630
54,191	-	268,509	2,497	325,197	346,525	-	4,355	350,880
88,536	-	438,687	9,116	536,339	566,149	-	7,115	573,264
83,353	-	413,004	18,929	515,286	533,004	-	(3,229)	529,775
16,793	-	83,208	1,120	101,121	107,385	-	1,182	108,567
227,928	-	1,129,360	154,672	1,511,960	1,457,497	-	(20,806)	1,436,691
239,466	-	1,186,528	138,992	1,564,986	1,531,277	-	(5,380)	1,525,897
11,439	-	56,677	3,391	71,507	73,145	-	(185)	72,960
92,335	-	457,510	14,865	564,710	590,440	-	5,144	595,584
84,581	-	419,090	22,411	526,082	540,858	-	2,411	543,269
22,277	-	110,379	16,521	149,177	142,450	-	(1,926)	140,524
22,433	-	111,153	11,824	145,410	143,449	-	(2,086)	141,363
13,205	-	65,431	3,224	81,860	84,442	-	(654)	83,788
1,372	-	6,799	345	8,516	8,774	-	(44)	8,730
58,416	-	289,446	16,698	364,560	373,545	-	(1,136)	372,409
68,726	-	340,529	10,094	419,349	439,471	-	840	440,311
34,090	-	168,912	10,778	213,780	217,990	-	(225)	217,765
42,630	-	211,229	9,838	263,697	272,602	-	(1,653)	270,949
109,126	-	540,706	12,128	661,960	697,809	-	(1,248)	696,561
87,355	-	432,835	6,686	526,876	558,596	-	14,330	572,926
64,354	-	318,866	28,505	411,725	411,514	-	9,574	421,088
360,541	-	1,786,444	206,220	2,353,205	2,305,499	-	(27,202)	2,278,297
270,425	-	1,339,925	139,584	1,749,934	1,729,243	-	(23,929)	1,705,314
11,131	-	55,152	15,072	81,355	71,177	-	(2,317)	68,860
7,446	-	36,895	38,589	82,930	47,615	-	(5,555)	42,060
76,395	-	378,531	25,381	480,307	488,514	-	2,349	490,863
136,975	-	678,698	29,001	844,674	875,895	-	20,514	896,409
102,555	-	508,150	46,562	657,267	655,794	-	7,780	663,574
18,525	-	91,790	4,979	115,294	118,459	-	1,187	119,646
52,794	-	261,587	7,365	321,746	337,592	-	(225)	337,367
53,419	-	264,685	18,457	336,561	341,590	-	(5,383)	336,207
3,021,952	-	14,973,406	166,789	18,162,147	19,323,956	-	112,238	19,436,194
2,494,720	-	12,361,066	891,940	15,747,726	15,952,599	-	(49,243)	15,903,356
5,761	-	28,547	1,055	35,363	36,842	-	(151)	36,691
36,648	-	181,588	11,170	229,406	234,348	-	(1,330)	233,018
152,237	-	754,320	32,518	939,075	973,490	-	(2,658)	970,832
155,590	-	770,930	38,702	965,222	994,925	-	5,103	1,000,028
21,051	-	104,305	16,073	141,429	134,611	-	(536)	134,075
13,476	-	66,771	5,219	85,466	86,171	-	661	86,832
10,166	-	50,370	1,069	61,605	65,005	-	757	65,762
116,096	-	575,241	80,420	771,757	742,378	-	(4,509)	737,869
120,492	-	597,026	99,717	817,235	770,493	-	(23,044)	747,449
241,419	-	1,196,204	66,109	1,503,732	1,543,764	-	(5,287)	1,538,477
243,247	-	1,205,265	39,620	1,488,132	1,555,457	-	(4,488)	1,550,969
63,257	-	313,432	8,247	384,936	404,501	-	(113)	404,388
65,897	-	326,514	808	393,219	421,383	-	2,145	423,528
112,845	-	559,135	23,808	695,788	721,593	-	837	722,430
148,426	-	735,436	51,595	935,457	949,119	-	(13,657)	935,462
36,187	-	179,301	11,020	226,508	231,397	-	(753)	230,644
13,501	-	66,894	3,259	83,654	86,330	-	1,480	87,810
63,758	-	315,916	15,713	395,387	407,706	-	5,579	413,285
57,947	-	287,122	19,357	364,426	370,546	-	3,974	374,520
14,518	-	71,934	2,504	88,956	92,835	-	1,490	94,325
5,625	-	27,871	1,468	34,964	35,969	-	509	36,478
11,431	-	56,640	10,969	79,040	73,097	-	(3,500)	69,597

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2020
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7772200	\$ 3,624	\$ 99,090	\$ 61,859	\$ 50,366	\$ 815	\$ 2,132	\$ 115,172
7773100	20,695	527,767	329,469	268,255	4,341	24,789	626,854
7773200	15,851	421,320	263,017	214,150	3,466	23,090	503,723
7774100	1,557	44,604	27,845	22,671	367	4,745	55,628
7775100	12,903	336,944	210,344	171,263	2,772	14,912	399,291
7776100	14,191	373,803	233,354	189,998	3,075	17,127	443,554
7777100	29,982	716,720	447,426	364,297	5,896	15,565	833,184
7777200	27,691	688,312	429,692	349,857	5,662	8,808	794,019
7781100	13,136	347,579	216,983	176,669	2,859	13,820	410,331
7781200	11,817	319,389	199,385	162,340	2,627	12,702	377,054
7782100	42,446	1,107,228	691,208	562,786	9,108	45,125	1,308,227
7782200	9,298	261,067	162,976	132,696	2,147	24,362	322,181
7783100	51,302	1,447,474	903,614	735,728	11,907	48,135	1,699,384
7783200	55,790	1,403,988	876,466	713,624	11,549	7,548	1,609,187
7784100	62,635	1,600,395	999,078	813,454	13,164	25,371	1,851,067
7784200	64,509	1,677,122	1,046,976	852,454	13,796	31,814	1,945,040
7785100	2,917	78,403	48,944	39,851	645	9,033	98,473
7786100	5,101	143,645	89,673	73,012	1,182	11,985	175,852
7786200	10,648	285,299	178,104	145,013	2,347	9,059	334,523
7787100	1,987	49,751	31,058	25,288	409	723	57,478
7788100	7,012	184,825	115,381	93,944	1,520	4,034	214,879
7788200	3,474	88,455	55,220	44,960	728	1,157	102,065
7789100	53,337	1,372,350	856,716	697,543	11,289	19,159	1,584,707
7789200	55,758	1,450,242	905,342	737,134	11,929	25,602	1,680,007
7790100	31,182	790,461	493,461	401,778	6,502	21,318	923,059
7791100	9,513	267,574	167,038	136,004	2,201	15,937	321,180
7792100	49,937	1,255,996	784,080	638,402	10,331	58,778	1,491,591
7792200	53,040	1,313,444	819,943	667,602	10,804	17,080	1,515,429
7793100	16,642	411,778	257,060	209,300	3,387	15,461	485,208
7793200	15,221	375,284	234,278	190,751	3,087	13,887	442,003
7794100	11,265	283,600	177,043	144,149	2,333	7,431	330,956
7795100	60,760	1,669,109	1,041,974	848,381	13,730	107,155	2,011,240
7795200	90,006	2,432,254	1,518,382	1,236,275	20,007	147,317	2,921,981
7796100	9,326	237,150	148,046	120,540	1,951	4,790	275,327
7796200	3,545	93,360	58,282	47,453	768	3,484	109,987
7797100	1,569	33,920	21,175	17,241	279	2,379	41,074
7798100	15,130	364,649	227,639	185,345	2,999	9,737	425,720
7798200	13,935	422,656	263,851	214,829	3,477	31,012	513,169
7799100	1,328	44,094	27,526	22,412	363	5,389	55,690
7800100	34,237	931,216	581,330	473,322	7,660	29,621	1,091,933
7800200	45,581	1,176,962	734,742	598,231	9,681	24,578	1,367,232
7801100	14,242	374,580	233,839	190,393	3,081	10,328	437,641
7801200	7,153	186,136	116,199	94,610	1,531	3,525	215,865
7802100	50,865	1,304,388	814,289	662,999	10,730	67,885	1,555,903
7802200	37,914	977,471	610,205	496,833	8,040	35,539	1,150,617
7803100	5,213	147,093	91,826	74,765	1,210	6,199	174,000
7803200	3,756	106,010	66,179	53,883	872	4,266	125,200
7804100	8,688	215,686	134,646	109,630	1,774	6,180	252,230
7804200	5,620	169,164	105,604	85,983	1,391	9,879	202,857
7805100	5,703	147,676	92,189	75,061	1,215	7,650	176,115
7806100	44,113	1,140,250	711,823	579,570	9,379	12,698	1,313,470
7806200	42,069	1,157,513	722,600	588,345	9,521	32,602	1,353,068
7807100	4,207	119,559	74,637	60,770	983	7,623	144,013
7808100	6,313	158,675	99,056	80,652	1,305	4,358	185,371
7808200	4,509	132,573	82,761	67,385	1,091	7,168	158,405
7810100	5,871	146,316	91,341	74,370	1,204	2,659	169,574
7810200	8,017	211,995	132,342	107,754	1,744	2,273	244,113
7811100	5,468	143,402	89,522	72,889	1,180	2,321	165,912
7811200	3,383	90,130	56,266	45,812	741	2,374	105,193
7812100	35,185	897,418	560,230	456,143	7,382	9,817	1,033,572
7812200	11,584	321,453	200,673	163,389	2,644	8,664	375,370
7813100	8,428	229,381	143,195	116,590	1,887	5,531	267,203

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 10,126	\$ -	\$ 50,173	\$ 4,418	64,717	\$ 64,751	\$ -	\$ (1,045)	\$ 63,706
53,933	-	267,230	22,842	344,005	344,874	-	4,151	349,025
43,055	-	213,332	8,434	264,821	275,316	-	4,824	280,140
4,558	-	22,585	657	27,800	29,147	-	1,198	30,345
34,432	-	170,609	1,595	206,636	220,180	-	3,882	224,062
38,199	-	189,272	2,200	229,671	244,265	-	5,412	249,677
73,242	-	362,905	56,607	492,754	468,348	-	(9,928)	458,420
70,339	-	348,520	44,077	462,936	449,784	-	(10,230)	439,554
35,519	-	175,994	5,255	216,768	227,129	-	2,727	229,856
32,638	-	161,720	8,762	203,120	208,708	-	865	209,573
113,148	-	560,635	8,234	682,017	723,529	-	14,196	737,725
26,678	-	132,189	7,192	166,059	170,597	-	6,736	177,333
147,918	-	732,916	52,597	933,431	945,866	-	(7,065)	938,801
143,474	-	710,897	93,081	947,452	917,449	-	(19,872)	897,577
163,545	-	810,346	40,564	1,014,455	1,045,793	-	(2,036)	1,043,757
171,385	-	849,196	30,041	1,050,622	1,095,931	-	3,255	1,099,186
8,012	-	39,698	8,692	56,402	51,233	-	(781)	50,452
14,679	-	72,733	3,926	91,338	93,866	-	1,601	95,467
29,155	-	144,459	5,630	179,244	186,431	-	(7)	186,424
5,084	-	25,191	4,073	34,348	32,510	-	(759)	31,751
18,887	-	93,585	7,607	120,079	120,776	-	(2,140)	118,636
9,039	-	44,788	3,302	57,129	57,802	-	(595)	57,207
140,241	-	694,877	31,286	866,404	896,775	-	(957)	895,818
148,200	-	734,317	29,661	912,178	947,675	-	(2,481)	945,194
80,777	-	400,243	22,206	503,226	516,534	-	3,920	520,454
27,343	-	135,484	8,248	171,075	174,849	-	1,360	176,209
128,350	-	635,962	80,856	845,168	820,743	-	868	821,611
134,221	-	665,051	93,787	893,059	858,283	-	(15,864)	842,419
42,080	-	208,500	36,077	286,657	269,080	-	(2,604)	266,476
38,350	-	190,022	28,661	257,033	245,233	-	(1,701)	243,532
28,981	-	143,598	8,362	180,941	185,321	-	417	185,738
170,567	-	845,139	67,471	1,083,177	1,090,695	-	13,301	1,103,996
248,552	-	1,231,550	99,861	1,579,963	1,589,380	-	11,055	1,600,435
24,234	-	120,079	18,170	162,483	154,968	-	(4,059)	150,909
9,540	-	47,272	6,761	63,573	61,007	-	(280)	60,727
3,466	-	17,175	5,874	26,515	22,166	-	(173)	21,993
37,264	-	184,637	38,406	260,307	238,283	-	(4,401)	233,882
43,191	-	214,008	11,921	269,120	276,188	-	2,899	279,087
4,506	-	22,327	3,042	29,875	28,814	-	(392)	28,422
95,161	-	471,513	15,099	581,773	608,512	-	4,476	612,988
120,274	-	595,944	21,553	737,771	769,097	-	3,553	772,650
38,278	-	189,665	8,841	236,784	244,773	-	829	245,602
19,021	-	94,249	8,469	121,739	121,633	-	(1,322)	120,311
133,296	-	660,465	61,693	855,454	852,365	-	1,634	853,999
99,888	-	494,934	56,915	651,737	638,738	-	(5,203)	633,535
15,031	-	74,479	1,738	91,248	96,119	-	297	96,416
10,833	-	53,677	1,362	65,872	69,273	-	208	69,481
22,041	-	109,211	11,357	142,609	140,942	-	(2,078)	138,864
17,287	-	85,655	11,118	114,060	110,542	-	(1,645)	108,897
15,091	-	74,774	1,710	91,575	96,500	-	2,346	98,846
116,522	-	577,355	46,650	740,527	745,107	-	(5,634)	739,473
118,286	-	586,097	13,833	718,216	756,388	-	3,193	759,581
12,218	-	60,537	2,792	75,547	78,127	-	923	79,050
16,215	-	80,344	7,872	104,431	103,688	-	(145)	103,543
13,548	-	67,127	4,930	85,605	86,631	-	(247)	86,384
14,952	-	74,086	5,633	94,671	95,612	-	(709)	94,903
21,664	-	107,342	3,194	132,200	138,530	-	(6)	138,524
14,654	-	72,610	2,675	89,939	93,708	-	(508)	93,200
9,210	-	45,637	2,420	57,267	58,896	-	37	58,933
91,707	-	454,399	18,279	564,385	586,426	-	(1,578)	584,848
32,849	-	162,765	4,819	200,433	210,057	-	258	210,315
23,440	-	116,145	4,439	144,024	149,891	-	265	150,156

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2020
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7813200	\$ 891	\$ 28,287	\$ 17,659	\$ 14,378	\$ 233	\$ 3,182	\$ 35,452
7814100	8,735	234,868	146,621	119,380	1,932	4,138	272,071
7815100	26,640	665,196	415,262	338,108	5,472	6,943	765,785
7815200	26,010	666,095	415,823	338,565	5,479	22,528	782,395
7816100	28,391	717,327	447,805	364,606	5,901	7,356	825,668
7816200	39,449	1,021,492	637,686	519,208	8,403	13,050	1,178,347
7817100	149,979	3,761,481	2,348,178	1,911,899	30,941	34,604	4,325,622
7817200	161,701	4,131,447	2,579,136	2,099,947	33,984	63,678	4,776,745
7819100	23,274	608,039	379,580	309,056	5,002	12,070	705,708
7819200	24,373	631,203	394,041	320,830	5,192	9,625	729,688
7820100	2,298	49,411	30,846	25,115	406	4,385	60,752
7820200	1,171	27,704	17,295	14,082	228	4,011	35,616
7821100	6,853	183,636	114,638	93,339	1,511	2,974	212,462
7822100	77,294	2,049,516	1,279,450	1,041,736	16,859	59,959	2,398,004
7822200	94,154	2,384,154	1,488,354	1,211,827	19,611	118,919	2,838,711
7823100	6,092	162,293	101,314	82,491	1,335	4,222	189,362
7823200	6,075	157,607	98,389	80,109	1,296	1,877	181,671
7824100	3,570	86,828	54,204	44,133	714	1,652	100,703
7824200	2,386	58,662	36,621	29,817	483	1,516	68,437
7825100	40,026	1,041,718	650,313	529,488	8,569	17,857	1,206,227
7825200	45,461	1,195,707	746,443	607,758	9,836	22,495	1,386,532
7826100	16,838	435,257	271,718	221,234	3,580	16,805	513,337
7826200	16,620	442,711	276,371	225,023	3,642	13,750	518,786
7827100	15,982	403,255	251,740	204,968	3,317	6,015	466,040
7827200	18,085	466,968	291,514	237,352	3,841	13,983	546,690
7828100	22,785	586,235	365,969	297,974	4,822	14,424	683,189
7828200	22,351	594,175	370,925	302,009	4,888	7,733	685,555
7829100	9,353	249,218	155,579	126,673	2,050	10,913	295,215
7829200	7,955	204,444	127,628	103,916	1,682	2,730	235,956
7830100	30,521	744,424	464,721	378,379	6,123	10,988	860,211
7830200	29,459	764,238	477,090	388,449	6,286	30,670	902,495
7831100	10,648	266,627	166,447	135,522	2,193	10,572	314,734
7831200	10,305	235,014	146,712	119,454	1,933	13,178	281,277
7832100	4,430	120,603	75,289	61,300	992	4,451	142,032
7832200	3,866	88,649	55,341	45,059	729	3,423	104,552
7834100	14,852	406,776	253,938	206,758	3,346	22,805	486,847
7834200	4,155	117,737	73,500	59,844	968	3,583	137,895
7835100	4,533	132,719	82,852	67,459	1,092	7,819	159,222
7835200	4,488	122,666	76,577	62,349	1,009	5,059	144,994
7836200	100,257	2,703,106	1,687,467	1,373,945	22,235	60,129	3,143,776
7837200	3,572	85,128	53,143	43,269	700	530	97,642
7839100	-	-	-	-	-	218	218
7840100	3,358	98,386	61,419	50,008	809	5,620	117,856
7841200	5,528	140,998	88,021	71,667	1,160	1,794	162,642
7843200	8,264	228,385	142,574	116,084	1,879	14,521	275,058
7844200	6,832	161,249	100,663	81,960	1,326	7,814	191,763
7845100	8,946	231,566	144,559	117,701	1,905	5,547	269,712
7846100	9,110	243,221	151,835	123,625	2,001	21,694	299,155
7846200	5,616	165,716	103,452	84,231	1,363	30,029	219,075
7847200	4,942	137,793	86,020	70,038	1,133	5,672	162,863
7849200	11,442	335,293	209,313	170,424	2,758	32,175	414,670
7850100	80,743	2,163,782	1,350,783	1,099,815	17,799	95,638	2,564,035
7850200	97,671	2,560,481	1,598,430	1,301,451	21,062	94,778	3,015,721
7851200	33,911	954,356	595,775	485,084	7,850	48,782	1,137,491
7852200	99,965	2,694,487	1,682,086	1,369,564	22,164	69,899	3,143,713
7853100	2,599	83,672	52,234	42,529	688	8,165	103,616
7854100	1,523	25,932	16,188	13,181	213	1,265	30,847
7855100	19,618	601,945	375,776	305,959	4,951	53,487	740,173
7855200	42,093	1,114,731	695,892	566,599	9,169	18,262	1,289,922
7856200	24,022	724,004	451,974	368,000	5,955	47,996	873,925
7857100	5,898	152,702	95,327	77,616	1,256	10,450	184,649
7858100	16,245	441,522	275,628	224,418	3,632	21,600	525,278

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 2,891	\$ -	\$ 14,323	\$ 5,525	22,739	\$ 18,484	\$ -	\$ (581)	\$ 17,903
24,001	-	118,923	2,040	144,964	153,477	-	318	153,795
67,977	-	336,816	28,893	433,686	434,679	-	(4,937)	429,742
68,068	-	337,271	25,188	430,527	435,266	-	(1,184)	434,082
73,304	-	363,212	43,764	480,280	468,744	-	(10,265)	458,479
104,386	-	517,224	18,939	640,549	667,504	-	(1,350)	666,154
384,386	-	1,904,593	131,620	2,420,599	2,457,976	-	(21,308)	2,436,668
422,193	-	2,091,922	70,052	2,584,167	2,699,734	-	5,113	2,704,847
62,136	-	307,875	26,473	396,484	397,329	-	(3,575)	393,754
64,503	-	319,604	33,260	417,367	412,466	-	(5,774)	406,692
5,049	-	25,019	7,374	37,442	32,288	-	270	32,558
2,831	-	14,028	4,287	21,146	18,104	-	(31)	18,073
18,766	-	92,982	8,123	119,871	119,998	-	(1,735)	118,263
209,440	-	1,037,754	82,661	1,329,855	1,339,276	-	(9,168)	1,330,108
243,637	-	1,207,195	161,439	1,612,271	1,557,948	-	(8,672)	1,549,276
16,585	-	82,175	3,306	102,066	106,052	-	484	106,536
16,106	-	79,803	4,611	100,520	102,990	-	(905)	102,085
8,873	-	43,965	8,524	61,362	56,739	-	(1,294)	55,445
5,995	-	29,703	4,623	40,321	38,333	-	(707)	37,626
106,453	-	527,465	6,395	640,313	680,721	-	2,970	683,691
122,189	-	605,436	6,811	734,436	781,346	-	2,748	784,094
44,479	-	220,389	7,516	272,384	284,423	-	4,427	288,850
45,241	-	224,163	4,508	273,912	289,294	-	2,765	292,059
41,209	-	204,185	11,061	256,455	263,511	-	168	263,679
47,720	-	236,445	11,460	295,625	305,145	-	1,589	306,734
59,907	-	296,835	15,013	371,755	383,081	-	2,520	385,601
60,719	-	300,855	10,249	371,823	388,269	-	(1,830)	386,439
25,468	-	126,189	482	152,139	162,854	-	2,969	165,823
20,892	-	103,518	2,684	127,094	133,596	-	221	133,817
76,073	-	376,933	39,123	492,129	486,451	-	(5,240)	481,211
78,098	-	386,965	6,321	471,384	499,398	-	7,871	507,269
27,247	-	135,004	17,882	180,133	174,230	-	(2,722)	171,508
24,016	-	118,997	18,823	161,836	153,572	-	82	153,654
12,324	-	61,066	1,992	75,382	78,809	-	(6)	78,803
9,059	-	44,887	6,083	60,029	57,929	-	(300)	57,629
41,568	-	205,967	8,502	256,037	265,812	-	4,210	270,022
12,032	-	59,615	42,262	113,909	76,937	246,623	(5,880)	317,680
13,563	-	67,201	1,929	82,693	86,726	-	559	87,285
12,535	-	62,111	7,306	81,952	80,158	-	(1,281)	78,877
276,231	-	1,368,694	30,584	1,675,509	1,766,371	-	48	1,766,419
8,699	-	43,104	13,334	65,137	55,628	-	(4,023)	51,605
-	-	-	2,404	2,404	-	-	(680)	(680)
10,054	-	49,817	3,655	63,526	64,291	-	268	64,559
14,409	-	71,393	5,030	90,832	92,137	-	(967)	91,170
23,339	-	115,641	7,455	146,435	149,240	-	2,084	151,324
16,478	-	81,647	15,666	113,791	105,369	-	(1,514)	103,855
23,664	-	117,251	7,415	148,330	151,319	-	176	151,495
24,855	-	123,153	4,364	152,372	158,935	-	5,775	164,710
16,935	-	83,909	2,011	102,855	108,289	-	8,865	117,154
14,081	-	69,770	831	84,682	90,042	-	799	90,841
34,264	-	169,773	12,802	216,839	219,101	-	3,450	222,551
221,117	-	1,095,612	2,760	1,319,489	1,413,944	-	29,747	1,443,691
261,656	-	1,296,477	17,790	1,575,923	1,673,171	-	28,446	1,701,617
97,526	-	483,230	7,090	587,846	623,633	-	10,030	633,663
275,350	-	1,364,329	25,021	1,664,700	1,760,738	-	3,435	1,764,173
8,550	-	42,366	1,565	52,481	54,676	-	888	55,564
2,650	-	13,130	8,088	23,868	16,945	-	(1,034)	15,911
61,513	-	304,789	12,352	378,654	393,347	-	8,613	401,960
113,914	-	564,434	20,320	698,668	728,431	-	(2,088)	726,343
73,986	-	366,593	10,319	450,898	473,108	-	6,110	479,218
15,605	-	77,319	4,680	97,604	99,784	-	3,410	103,194
45,119	-	223,561	17,044	285,724	288,517	-	467	288,984

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2020
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7859100	\$ 4,244	\$ 106,593	\$ 66,543	\$ 54,179	\$ 877	\$ 19,453	\$ 141,052
7859200	6,177	186,306	116,305	94,697	1,533	11,026	223,561
7860200	42,637	1,108,588	692,057	563,477	9,119	9,577	1,274,230
7861100	864	22,435	14,006	11,404	185	9,766	35,361
7862200	16,958	453,711	283,238	230,614	3,732	20,482	538,066
7863100	439	12,747	7,958	6,479	105	1,204	15,746
7864100	15,453	449,729	280,752	228,590	3,699	32,537	545,578
7864200	49,453	1,291,592	806,301	656,495	10,624	66,782	1,540,202
7865100	7,670	208,159	129,947	105,804	1,712	19,638	257,101
7865200	12,206	287,630	179,559	146,198	2,366	17,434	345,557
7866100	1,468	32,852	20,508	16,698	270	1,916	39,392
7867100	10,344	550,445	343,626	279,782	4,528	136,622	764,558
7867200	19,776	1,107,058	691,102	562,699	9,106	285,679	1,548,586
7868200	1,635	48,756	30,437	24,782	401	3,677	59,297
7869100	4,238	117,033	73,060	59,486	963	5,620	139,129
7870100	3,932	99,575	62,162	50,613	819	24,370	137,964
7871200	5,113	161,054	100,541	81,861	1,325	38,527	222,254
7872200	3,200	89,183	55,674	45,330	734	29,950	131,688
7873100	4,589	123,079	76,835	62,559	1,012	7,357	147,763
7874100	2,799	75,975	47,429	38,617	625	18,223	104,894
7875100	3,350	102,416	63,935	52,057	842	15,632	132,466
7876200	27,677	737,747	460,553	374,985	6,069	55,973	897,580
7877100	386	9,688	6,048	4,924	80	79	11,131
7878200	19,100	587,255	366,605	298,492	4,831	35,957	705,885
7879200	4,317	113,853	71,075	57,869	937	137	130,018
7880100	3,669	113,877	71,090	57,882	937	7,358	137,267
7881100	-	11,606	7,245	5,899	95	4,909	18,148
7882100	-	143,839	89,795	73,111	1,183	60,747	224,836
7883200	-	411,753	257,045	209,288	3,387	173,891	643,611
Total 1977	\$ 9,215,965	\$ 242,807,795	\$ 151,577,485	\$ 123,415,232	\$ 1,997,269	\$ 7,840,274	\$ 284,830,260

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

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 10,893	\$ -	\$ 53,972	\$ 16,985	81,850	\$ 69,654	\$ -	\$ 1,505	\$ 71,159
19,039	-	94,335	6,923	120,297	121,744	-	(712)	121,032
113,287	-	561,323	34,492	709,102	724,417	-	(7,601)	716,816
2,293	-	11,360	2,160	15,813	14,661	-	2,814	17,475
46,365	-	229,732	8,684	284,781	296,482	-	4,063	300,545
1,303	-	6,455	168	7,926	8,330	-	164	8,494
45,958	-	227,716	11,848	285,522	293,879	-	4,723	298,602
131,988	-	653,986	15,290	801,264	844,003	-	17,232	861,235
21,272	-	105,400	3,316	129,988	136,024	-	4,943	140,967
29,393	-	145,639	19,903	194,935	187,955	-	2,178	190,133
3,357	-	16,634	4,390	24,381	21,467	-	(509)	20,958
56,250	-	278,713	16,219	351,182	359,694	-	18,867	378,561
113,130	-	560,549	36,534	710,213	723,418	-	38,035	761,453
4,982	-	24,687	2,929	32,598	31,860	-	106	31,966
11,960	-	59,259	3,201	74,420	76,477	-	113	76,590
10,176	-	50,419	5,467	66,062	65,069	-	6,288	71,357
16,458	-	81,548	1,408	99,414	105,243	-	9,485	114,728
9,114	-	45,157	9,753	64,024	58,278	-	5,476	63,754
12,577	-	62,320	3,960	78,857	80,427	-	828	81,255
7,764	-	38,469	7,041	53,274	49,646	-	3,107	52,753
10,466	-	51,858	13,031	75,355	66,925	-	(24)	66,901
75,390	-	373,552	137,896	586,838	482,088	-	(17,647)	464,441
990	-	4,905	2,841	8,736	6,331	-	(416)	5,915
60,012	-	297,351	80,614	437,977	383,747	-	(7,121)	376,626
11,635	-	57,648	37,486	106,769	74,398	-	(5,644)	68,754
11,637	-	57,661	40,949	110,247	74,414	-	(5,150)	69,264
1,186	-	5,877	-	7,063	7,584	-	691	8,275
14,699	-	72,832	16,098	103,629	93,993	-	6,279	100,272
42,077	-	208,488	194,533	445,098	269,064	-	(2,904)	266,160
\$ 24,812,565	\$ -	\$ 122,943,569	\$ 7,840,274	\$ 155,596,408	\$ 158,665,075	\$ 246,623	\$ -	\$ 158,911,698

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

Summary

The purpose of these schedules is to provide employers with information for their financial statements as it relates to GASB Statement No. 68. As of the measurement date the schedules provide each employer with their proportionate share of the collective net pension liability, collective deferred outflows and inflows of resources, and collective pension expense. The collective net pension liability as of the previous measurement date is provided as a beginning balance. Collective deferred outflows and inflows of resources, and collective 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.

Plan Description

The 1977 Police Officers' and Firefighters' Retirement Fund is a cost-sharing, multiple-employer defined benefit pension plan administered by INPRS. For additional details about this plan, please refer to Note 1 – Descriptions of System and Funds in the Comprehensive Annual Financial Report located on the System's website.

Special Funding Situation

This pension plan does not have a special funding situation.

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 how contributions to the pension plan are determined.

Collective Net Pension Liability

The components of the collective net pension liability at June 30, 2020 is as follows:

Total pension liability	\$ 6,785,607,786
Plan fiduciary net position	6,542,799,991
Net pension liability	<u>\$ 242,807,795</u>

Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2020 using member census data as of June 30, 2019. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2019 to the June 30, 2020 measurement date. The valuation was performed using the assumptions in place at the time of the valuation as reported within the System's Comprehensive Annual Financial Report (CAFR) as of June 30, 2020.

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

Actuarial Assumptions (Continued)

For details, please refer to Note 8 of the System's June 30, 2020 CAFR's, which can be found on the INPRS website at:

<https://www.in.gov/inprs/annualreports.htm>

As a result of the 2014-2019 Experience Study completed in February 2020, there were changes to many assumptions from the June 30, 2020 and June 30, 2019 reports. Details concerning the Experience Study can be found at:

https://www.in.gov/inprs/files/INPRSExperienceStudy_2020.pdf

Actuarial assumptions that changed which impact the liability are:

- The future salary increase assumption changed from 2.50 percent per year to 2.75 percent per year.
- The cost of living increase assumption changed from 2.00 percent per year in retirement to 2.10 percent per year in retirement.
- The mortality assumption changed from 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 to the Pub-2010 Public Retirement Plans Mortality Tables with a fully generational projection of mortality improvements using SOA Scale MP-2019. Specific mortality table variants and adjustments are used for different subpopulations.
- The retirement assumption was updated based on recent experience. The split in service from less than 32 years of service to more than 32 years of service was removed and an assumption regarding the Deferred Retirement Option Plan (DROP) was added. Previously the DROP was not explicitly modeled through an assumption.
- The assumptions regarding disability frequency and type were updated based on recent experience.
- The marital assumption was updated based on recent experience. 80 percent of male members and 60 percent of female members are assumed to be married or to have a dependent beneficiary. Previously, 80 percent of male members and 50 percent of female members were assumed to be married or to have a dependent beneficiary. Additionally, for female members, the assumption for their spouse's age changed from 0 years older to 2 years older.
- The line of duty death assumption was updated based on recent experience. 20 percent of active deaths are assumed to be in the line of duty. Previously, 10 percent of active deaths were assumed to be line of duty.

The following major assumptions remain the same after the experience study:

- Funding at 6.75 percent, net of administrative and investment expenses.
- Inflation at 2.25 percent per year.

Actuarial Assumptions (Continued)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

The net pension liability for fiscal year 2020 is calculated as outlined in the following table:

Net pension liability - beginning July 1, 2019	\$	9,215,965
Total pension expense		158,911,698
Change in deferred outflows of resources		110,213,684
Change in deferred inflows of resources		126,768,730
Defined benefit plan employer contributions		(162,302,282)
Net pension liability - ending June 30, 2020	\$	<u>242,807,795</u>

Amortization of Collective Deferred Outflows and Inflows of Resources

Annual changes to the net pension liability (asset) resulting from differences between expected and actual experience with regard to economic and demographic factors and from changes of assumptions about future economic or demographic factors or other inputs are deferred and amortized over the average of the expected service lives of all plan participants.

The net differences between projected and actual earnings on pension plan investments are amortized over a 5-year period.

Deferred outflows of resources and deferred inflows of resources resulting from changes in an individual employer's proportion are amortized over the expected service lives of the plan participants.

For further information reference Table 15 Deferred Outflows of Resources and Table 16 Deferred Inflows of Resources in the '77 Fund Actuarial Valuation report located at:

https://www.in.gov/inprs/files/2020ActuarialReport_77Fund.pdf

Average Expected Remaining Service Lives

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, 2020	8.11
June 30, 2019	7.62
June 30, 2018	6.69
June 30, 2017	5.83
June 30, 2016	5.04
June 30, 2015	4.31
June 30, 2014	3.29

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

Collective Pension Expense

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

The components of the collective pension expense, for the period ended June 30, 2020, comprises the following:

Service cost	\$ 162,496,087
Interest on the total pension liability	434,975,340
Member contributions	(53,508,570)
Pension plan administrative expenses	1,960,735
Projected earnings on plan investments	(430,594,565)
Recognition of outflow (inflow) of resources due to amortization	43,355,917
Miscellaneous (income) / expense	<u>(19,869)</u>
Total pension expenses - before reconciling items	158,665,075
Reconciling items:	
Employer specific liability payments	<u>246,623</u>
Total pension expense - Schedule of Pension Amounts	<u><u>\$ 158,911,698</u></u>

Additional Financial and Actuarial Information

Additional financial and actuarial information required for GASB Statement No. 68 disclosures in the INPRS CAFR and the plan's actuarial valuation report, located on the INPRS website:

<https://www.in.gov/inprs/annualreports.htm>

<https://www.in.gov/inprs/actuarialvaluation.htm>

**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2020

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2021	2022	2023	2024	2025	Thereafter	
7700100	\$ 88,593	\$ (6,057)	\$ 742	\$ 16,368	\$ 35,702	\$ 11,021	\$ 9,968	\$ 67,744
7700200	93,960	(6,039)	1,173	17,670	38,195	11,949	11,259	74,207
7701100	949,227	(74,715)	(1,860)	175,210	383,510	118,403	108,180	708,728
7701200	990,151	(91,535)	(15,538)	172,921	396,168	121,740	110,638	694,394
7702100	178,565	(11,036)	2,670	33,419	72,034	22,051	19,919	139,057
7702200	90,081	(10,051)	(3,137)	12,870	32,305	7,032	3,424	42,443
7703100	48,941	(113)	3,644	10,937	20,919	7,150	7,694	50,231
7704100	206,309	(13,347)	2,487	38,085	82,971	25,047	21,912	157,155
7704200	187,961	(12,223)	2,203	35,784	76,565	23,880	22,482	148,691
7705100	80,054	(6,039)	105	15,151	32,433	9,931	9,111	60,692
7706100	123,012	(7,531)	1,910	23,480	50,268	16,086	15,098	99,311
7706200	37,187	(2,574)	281	6,614	14,445	3,966	2,913	25,645
7707100	276,649	(18,107)	3,127	51,839	111,457	33,938	30,656	212,910
7707200	310,749	(20,866)	2,984	58,036	125,921	38,913	35,392	240,380
7708100	412,423	(28,100)	3,555	77,318	166,854	50,929	46,375	316,931
7708200	422,218	(28,567)	3,839	79,253	171,475	52,890	48,563	327,453
7709100	58,920	(3,696)	826	11,635	24,402	7,813	7,604	48,584
7710100	10,462	(3,241)	(2,437)	575	2,901	(253)	(1,770)	(4,225)
7711100	934,723	(65,596)	6,125	175,891	376,175	116,903	106,453	715,951
7711200	1,025,917	(68,749)	9,991	189,624	411,492	125,990	113,020	781,368
7712100	192,594	(9,564)	5,218	38,968	80,706	26,971	27,762	170,061
7712200	77,838	(3,419)	2,555	15,675	32,191	10,264	10,078	67,344
7713100	118,012	(5,699)	3,358	24,508	48,063	15,185	14,184	99,599
7713200	112,701	(8,193)	457	20,706	45,471	14,069	12,888	85,398
7714100	119,464	(8,733)	437	22,557	48,620	14,752	13,066	90,699
7714200	120,123	(8,035)	1,184	23,003	48,862	14,892	13,523	93,429
7715100	125,775	(8,268)	1,386	23,481	51,203	16,208	14,134	98,144
7716100	594,350	(35,572)	9,670	118,934	245,355	78,651	73,781	490,819
7716200	794,469	(65,474)	(4,497)	143,135	317,174	95,366	76,935	562,639
7717100	46,539	(3,175)	397	8,579	18,916	5,840	5,457	36,014
7718100	12,250	(1,086)	(146)	2,190	4,747	1,306	1,045	8,056
7719100	1,661,288	(101,521)	25,987	317,384	677,919	211,490	198,071	1,329,330
7719200	2,078,910	(139,878)	19,683	391,887	846,288	263,868	244,681	1,626,529
7720100	245,745	(12,416)	6,446	50,053	102,257	30,905	28,496	205,741
7720200	69,229	(8,924)	(3,611)	8,690	23,626	4,204	1,136	25,121
7721100	131,457	(8,712)	1,378	23,948	52,116	15,964	13,536	98,230
7722100	305,204	(19,099)	4,327	58,901	125,670	40,603	40,023	250,425
7722200	213,292	(12,606)	3,765	42,170	88,845	29,188	28,983	180,345
7723100	567,923	(29,982)	13,607	112,042	233,520	73,142	69,396	471,725
7723200	413,521	(27,054)	4,684	77,392	167,414	51,868	47,465	321,769
7724100	48,199	(5,805)	(2,106)	9,560	20,524	6,278	5,903	34,354
7724200	18,075	(1,447)	(60)	3,165	7,156	2,155	1,896	12,865
7725100	191,093	(8,034)	6,633	39,179	79,720	25,776	26,229	169,503
7725200	111,560	(4,884)	3,679	23,172	46,534	14,857	14,600	97,958
7726100	948,841	(45,856)	26,969	189,583	391,546	124,307	119,612	806,161
7726200	1,043,331	(59,934)	20,143	202,314	427,682	135,411	128,263	853,879
7727100	215,514	(15,788)	753	38,924	86,481	27,563	24,891	162,824
7727200	221,743	(15,288)	1,728	40,955	89,595	28,421	25,439	170,850
7728100	15,050	(8,115)	(6,961)	(3,196)	980	(2,905)	(7,610)	(27,807)
7729100	469,757	(26,714)	9,341	91,738	189,959	57,944	53,338	375,606
7729200	566,486	(41,809)	1,671	100,804	225,439	68,155	60,009	414,269
7730100	655,200	(29,705)	20,580	133,238	271,626	86,107	84,419	566,265
7730200	491,371	(26,311)	11,403	98,366	203,705	64,730	62,920	414,813
7731100	168,279	(8,468)	4,448	31,968	67,854	21,000	18,972	135,774
7731200	89,742	(5,386)	1,501	17,304	36,787	11,667	11,017	72,890
7732100	54,548	(5,611)	(1,424)	8,728	21,216	6,136	5,325	34,370
7733100	16,554	(2,419)	(1,148)	1,655	5,442	1,180	90	4,800
7734100	397,117	(22,045)	8,435	78,067	162,866	50,780	47,646	325,749
7735100	833,262	(60,532)	3,422	164,611	349,154	114,795	116,949	688,399
7735200	740,586	(65,466)	(8,625)	135,627	302,935	95,936	90,585	550,992
7736100	317,078	(19,776)	4,561	59,050	127,400	36,718	33,947	241,900
7737100	1,564,007	(118,108)	1,933	287,874	630,865	190,052	157,321	1,149,937
7737200	1,479,675	(92,485)	21,083	284,623	606,748	189,935	170,668	1,180,572

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 705,940	\$ 132,549	\$ (332,017)
748,744	140,586	(352,149)
7,564,381	1,420,304	(3,557,676)
7,890,518	1,481,540	(3,711,064)
1,423,001	267,186	(669,265)
717,837	134,783	(337,613)
390,019	73,231	(183,434)
1,644,003	308,682	(773,207)
1,497,875	281,244	(704,480)
637,919	119,777	(300,026)
980,221	184,048	(461,017)
296,394	55,652	(139,400)
2,204,591	413,939	(1,036,862)
2,476,286	464,953	(1,164,645)
3,286,584	617,096	(1,545,745)
3,364,562	631,737	(1,582,419)
469,549	88,164	(220,838)
83,409	15,661	(39,229)
7,446,573	1,398,184	(3,502,269)
8,175,402	1,535,031	(3,845,051)
1,534,731	288,164	(721,814)
620,332	116,475	(291,754)
940,391	176,570	(442,284)
898,105	168,630	(422,396)
952,030	178,755	(447,758)
957,202	179,726	(450,191)
1,002,334	188,200	(471,417)
4,697,300	881,975	(2,209,232)
6,331,087	1,188,738	(2,977,634)
370,880	69,637	(174,432)
97,634	18,332	(45,919)
13,238,798	2,485,745	(6,226,465)
16,566,764	3,110,611	(7,791,672)
1,958,372	367,708	(921,061)
551,665	103,582	(259,459)
1,047,595	196,699	(492,704)
2,432,189	456,673	(1,143,906)
1,699,739	319,147	(799,420)
4,525,697	849,754	(2,128,524)
3,295,248	618,723	(1,549,820)
384,071	72,114	(180,636)
144,059	27,049	(67,754)
1,522,834	285,930	(716,218)
889,052	166,930	(418,139)
7,561,148	1,419,697	(3,556,155)
8,314,159	1,561,084	(3,910,311)
1,717,455	322,473	(807,753)
1,766,725	331,724	(830,925)
119,877	22,508	(56,380)
3,743,460	702,880	(1,760,622)
4,514,317	847,618	(2,123,171)
5,220,903	980,288	(2,455,493)
3,915,710	735,222	(1,841,635)
1,341,014	251,792	(630,705)
715,121	134,273	(336,336)
434,633	81,608	(204,417)
131,903	24,766	(62,037)
3,164,638	594,199	(1,488,391)
6,640,154	1,246,769	(3,122,994)
5,901,627	1,108,102	(2,775,650)
2,526,848	474,446	(1,188,426)
12,463,544	2,340,182	(5,861,848)
11,791,485	2,213,994	(5,545,766)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2020

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2021	2022	2023	2024	2025	Thereafter	
7738100	\$ 123,755	\$ (8,565)	\$ 933	\$ 22,966	\$ 49,901	\$ 15,217	\$ 12,964	\$ 93,416
7738200	143,920	(8,223)	2,824	27,252	57,756	17,378	14,440	111,427
7739100	3,167,797	(207,525)	35,632	599,160	1,285,245	405,866	380,790	2,499,168
7739200	3,028,667	(182,322)	50,134	581,826	1,228,477	383,447	355,335	2,416,897
7740100	5,060,461	(337,638)	50,766	970,128	2,071,009	657,785	603,358	4,015,408
7740200	3,721,565	(228,496)	57,143	728,509	1,532,896	500,633	469,017	3,059,702
7741100	303,682	(18,320)	4,988	57,055	121,953	35,917	30,839	232,432
7741200	354,412	(17,846)	9,356	71,023	145,922	45,500	43,164	297,119
7742100	579,034	(29,155)	15,287	115,732	237,042	73,948	69,305	482,159
7742200	545,130	(37,376)	4,464	103,018	221,355	68,377	62,866	422,704
7743100	109,836	(5,697)	2,733	21,553	44,841	13,942	13,300	90,672
7744100	1,490,674	(114,183)	228	263,536	593,279	183,210	160,727	1,086,797
7744200	1,566,212	(103,484)	16,719	280,223	627,156	192,561	172,751	1,185,926
7745100	74,818	(4,872)	870	13,965	30,176	9,412	8,481	58,032
7746100	603,883	(32,687)	13,662	119,189	248,648	77,039	73,202	499,053
7746200	553,157	(32,238)	10,219	106,757	226,219	69,306	64,231	444,494
7747100	145,686	(11,053)	129	25,443	57,692	16,995	14,380	103,586
7747200	146,711	(11,277)	(17)	26,822	58,595	17,781	15,566	107,470
7748100	86,361	(6,062)	567	16,445	35,513	11,260	10,872	68,595
7748200	8,968	(605)	84	1,680	3,640	1,119	1,027	6,945
7749100	382,040	(25,069)	4,254	72,240	156,047	48,169	43,716	299,357
7749200	449,471	(27,316)	7,182	87,661	184,150	56,983	52,501	361,161
7750100	222,956	(14,192)	2,920	42,453	91,345	29,976	28,293	180,795
7750200	278,810	(19,117)	2,282	51,876	113,061	36,189	33,356	217,647
7751100	713,682	(45,955)	8,823	136,140	292,166	92,401	86,375	569,950
7751200	571,300	(21,458)	22,392	119,550	238,840	76,224	74,410	509,958
7752100	420,875	(16,790)	15,513	86,934	170,800	49,373	44,123	349,953
7753100	2,357,946	(174,907)	6,071	429,836	947,478	290,856	259,905	1,759,239
7753200	1,768,592	(134,716)	1,027	326,137	714,170	222,076	203,861	1,332,555
7754100	72,793	(6,878)	(1,291)	11,467	27,800	7,921	5,706	44,725
7754200	48,696	(8,608)	(4,870)	4,139	15,051	1,476	(3,659)	3,529
7755100	499,628	(28,949)	9,399	95,146	201,305	61,016	53,662	391,579
7756100	895,825	(35,602)	33,155	183,893	367,481	111,048	98,975	758,950
7756200	670,708	(34,235)	17,244	135,292	271,470	79,104	67,225	536,100
7757100	121,157	(6,403)	2,896	23,408	49,374	14,943	13,788	98,006
7758100	345,284	(21,853)	4,647	66,006	140,179	43,059	39,608	271,646
7758200	349,365	(27,267)	(452)	64,075	141,496	44,081	40,836	262,769
7759100	19,765,184	(1,125,791)	391,104	3,953,396	8,195,550	2,588,881	2,488,715	16,491,855
7759200	16,317,508	(1,071,279)	180,980	3,065,779	6,563,440	2,009,828	1,896,814	12,645,562
7760100	37,685	(2,512)	380	7,172	15,333	4,745	4,392	29,510
7761100	239,686	(16,344)	2,052	45,934	97,375	29,709	26,954	185,680
7762100	995,649	(65,026)	11,392	189,050	404,863	123,769	117,652	781,700
7762200	1,017,575	(58,639)	19,462	203,567	423,121	133,767	133,821	855,099
7763100	137,678	(9,162)	1,405	24,848	54,002	15,395	12,154	98,642
7763200	88,130	(4,860)	1,905	16,543	35,314	10,695	9,462	69,059
7764100	66,478	(3,409)	1,694	13,276	27,436	8,728	8,605	56,330
7765100	759,253	(52,072)	6,204	135,643	303,133	95,672	87,273	575,853
7765200	788,241	(72,409)	(11,926)	136,499	316,027	99,274	90,513	557,978
7766100	1,578,890	(104,191)	16,992	299,520	639,804	195,587	173,550	1,221,262
7766200	1,590,842	(104,140)	17,961	303,183	647,261	199,744	181,519	1,245,528
7767100	413,704	(26,027)	5,726	78,893	168,893	52,659	48,768	328,912
7767200	430,964	(24,852)	8,226	84,613	177,282	55,532	52,099	352,900
7768100	738,011	(45,395)	11,249	143,967	304,150	91,967	84,920	590,858
7768200	970,704	(74,465)	39	180,170	396,120	123,255	114,583	739,702
7769100	236,663	(15,577)	2,587	44,857	96,025	29,405	27,647	184,944
7769200	88,297	(4,052)	2,725	18,229	36,360	10,986	10,463	74,711
7770100	416,973	(20,539)	11,465	84,507	172,952	54,865	51,766	355,016
7770200	378,978	(19,765)	9,323	74,743	154,793	47,243	41,382	307,719
7771100	94,941	(4,458)	2,830	19,125	39,419	12,958	12,824	82,698
7771200	36,795	(1,796)	1,027	7,487	15,422	5,119	5,216	32,475
7772100	74,760	(8,184)	(2,446)	12,187	30,149	9,526	8,902	50,134
7772200	66,229	(5,193)	(111)	11,990	26,940	8,593	8,236	50,455
7773100	352,718	(17,947)	9,125	68,088	141,682	42,332	39,569	282,849

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 986,169	\$ 185,165	\$ (463,815)
1,146,910	215,346	(539,414)
25,246,242	4,740,288	(11,873,800)
24,135,283	4,531,692	(11,351,294)
40,326,769	7,571,840	(18,966,466)
29,656,977	5,568,457	(13,948,255)
2,420,033	454,391	(1,138,189)
2,824,277	530,292	(1,328,313)
4,614,279	866,387	(2,170,185)
4,344,136	815,664	(2,043,132)
875,215	164,332	(411,631)
11,879,033	2,230,432	(5,586,941)
12,480,356	2,343,338	(5,869,755)
596,150	111,934	(280,381)
4,812,263	903,561	(2,263,301)
4,408,148	827,683	(2,073,238)
1,161,005	217,993	(546,044)
1,169,152	219,523	(549,875)
688,224	129,222	(323,685)
71,512	13,427	(33,634)
3,044,503	571,642	(1,431,889)
3,581,814	672,529	(1,684,597)
1,776,682	333,594	(835,608)
2,221,790	417,168	(1,044,951)
5,687,349	1,067,869	(2,674,871)
4,552,724	854,829	(2,141,235)
3,353,958	629,746	(1,577,432)
18,790,494	3,528,143	(8,837,536)
14,093,840	2,646,289	(6,628,608)
580,115	108,924	(272,839)
388,079	72,867	(182,521)
3,981,532	747,581	(1,872,592)
7,138,800	1,340,396	(3,357,517)
5,344,918	1,003,573	(2,513,819)
965,479	181,280	(454,083)
2,751,472	516,622	(1,294,071)
2,784,059	522,741	(1,309,397)
157,495,988	29,571,784	(74,073,435)
130,018,381	24,412,527	(61,150,182)
300,273	56,380	(141,224)
1,910,008	358,627	(898,314)
7,934,227	1,489,747	(3,731,622)
8,108,934	1,522,551	(3,813,790)
1,097,123	205,998	(515,998)
702,319	131,869	(330,314)
529,811	99,478	(249,180)
6,050,599	1,136,073	(2,845,715)
6,279,749	1,179,099	(2,953,488)
12,582,128	2,362,447	(5,917,620)
12,677,434	2,380,342	(5,962,445)
3,296,800	619,014	(1,550,549)
3,434,393	644,849	(1,615,262)
5,881,195	1,104,266	(2,766,041)
7,735,596	1,452,452	(3,638,202)
1,885,955	354,111	(887,001)
703,612	132,112	(330,923)
3,322,922	623,919	(1,562,835)
3,020,062	567,053	(1,420,394)
756,632	142,067	(355,859)
293,161	55,045	(137,879)
595,762	111,862	(280,199)
527,741	99,090	(248,207)
2,810,828	527,767	(1,321,987)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2020

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2021	2022	2023	2024	2025	Thereafter	
7773200	\$ 281,553	\$ (12,815)	\$ 8,797	\$ 57,078	\$ 115,987	\$ 35,167	\$ 34,688	\$ 238,902
7774100	29,812	(670)	1,618	6,480	12,415	3,952	4,033	27,828
7775100	225,192	(10,222)	7,062	46,182	93,392	29,157	27,084	192,655
7776100	249,826	(10,238)	8,936	50,468	102,355	32,075	30,287	213,883
7777100	479,009	(39,934)	(3,169)	84,334	190,312	58,487	50,400	340,430
7777200	460,021	(39,047)	(3,740)	82,190	184,116	56,763	50,801	331,083
7781100	232,289	(11,825)	6,004	45,132	95,249	30,442	28,561	193,563
7781200	213,462	(12,506)	3,877	41,795	88,201	26,743	25,824	173,934
7782100	739,990	(32,159)	24,637	149,308	304,133	94,059	86,232	626,210
7782200	174,485	(4,194)	9,198	35,198	71,275	22,673	21,972	156,122
7783100	967,381	(67,664)	6,585	179,660	394,464	127,449	125,459	765,953
7783200	938,314	(78,650)	(6,632)	164,032	372,647	111,902	98,436	661,735
7784100	1,069,574	(69,038)	13,056	200,897	434,310	134,841	122,546	836,612
7784200	1,120,884	(66,958)	19,071	212,932	455,467	142,622	131,284	894,418
7785100	52,400	(4,063)	(42)	10,701	21,703	6,924	6,848	42,071
7786100	95,995	(4,413)	2,956	19,222	39,921	13,491	13,337	84,514
7786200	190,672	(11,951)	2,684	36,938	78,210	25,578	23,820	155,279
7787100	33,247	(2,843)	(291)	5,581	13,134	3,971	3,578	23,130
7788100	123,522	(9,877)	(396)	23,700	50,719	15,746	14,908	94,800
7788200	59,117	(4,297)	240	10,847	23,957	7,408	6,781	44,936
7789100	917,167	(58,411)	11,985	172,571	371,271	115,578	105,309	718,303
7789200	969,234	(63,195)	11,197	183,155	396,457	124,656	115,559	767,829
7790100	528,283	(29,173)	11,374	100,477	213,356	64,962	58,837	419,833
7791100	178,823	(9,841)	3,884	35,256	74,365	23,726	22,715	150,105
7792100	839,412	(51,713)	12,715	165,883	337,608	97,935	83,995	646,423
7792200	877,816	(70,852)	(3,477)	155,966	349,968	103,127	87,638	622,370
7793100	275,202	(19,844)	1,278	49,188	108,901	32,445	26,583	198,551
7793200	250,809	(17,414)	1,836	45,801	100,119	30,006	24,622	184,970
7794100	189,528	(11,455)	3,093	36,268	77,397	23,591	21,121	150,015
7795100	1,115,524	(56,579)	29,040	217,624	457,629	144,583	135,766	928,063
7795200	1,625,546	(90,773)	33,992	317,104	669,999	212,192	199,504	1,342,018
7796100	158,500	(13,985)	(1,821)	26,934	63,273	20,302	18,141	112,844
7796200	62,392	(4,191)	598	11,686	25,148	7,254	5,919	46,414
7797100	22,666	(1,593)	147	3,585	8,551	2,330	1,539	14,559
7798100	243,706	(19,669)	(964)	41,697	95,086	27,914	21,349	165,413
7798200	282,474	(14,797)	6,884	56,765	117,928	38,551	38,718	244,049
7799100	29,470	(2,239)	23	6,201	12,742	4,351	4,737	25,815
7800100	622,350	(34,510)	13,258	121,448	255,243	79,470	75,251	510,160
7800200	786,599	(45,719)	14,654	149,889	319,734	99,275	91,628	629,461
7801100	250,344	(14,852)	4,362	48,190	101,877	31,359	29,921	200,857
7801200	124,393	(9,114)	434	23,042	50,054	15,331	14,379	94,126
7802100	871,709	(52,975)	13,934	167,962	353,413	111,567	106,548	700,449
7802200	653,283	(46,126)	4,014	120,936	261,009	81,673	77,374	498,880
7803100	98,313	(5,858)	1,687	19,497	40,952	13,277	13,197	82,752
7803200	70,857	(4,231)	1,207	13,916	29,415	9,586	9,435	59,328
7804100	144,148	(11,109)	(45)	27,187	59,036	18,283	16,269	109,621
7804200	113,061	(8,727)	(50)	20,465	46,123	15,268	15,718	88,797
7805100	98,698	(3,836)	3,739	19,798	40,363	12,688	11,788	84,540
7806100	762,073	(53,371)	5,119	138,556	305,382	92,821	84,436	572,943
7806200	773,595	(45,268)	14,108	150,022	317,261	101,036	97,693	634,852
7807100	79,898	(4,082)	2,051	16,148	32,903	10,666	10,780	68,466
7808100	106,039	(6,786)	1,353	19,332	42,343	13,110	11,588	80,940
7808200	88,596	(5,797)	1,003	16,763	36,679	12,077	12,075	72,800
7810100	97,794	(6,836)	670	18,636	39,681	12,070	10,682	74,903
7810200	141,688	(8,880)	1,994	27,132	57,666	17,712	16,289	111,913
7811100	95,839	(6,510)	846	18,527	39,334	12,252	11,524	75,973
7811200	60,245	(3,736)	887	11,320	24,548	7,661	7,246	47,926
7812100	599,764	(39,148)	6,886	113,870	243,890	75,019	68,670	469,187
7812200	214,834	(13,201)	3,288	41,524	88,063	28,041	27,222	174,937
7813100	153,296	(9,339)	2,427	29,304	62,533	19,574	18,680	123,179
7813200	18,898	(1,766)	(315)	3,044	7,123	1,948	2,679	12,713
7814100	156,964	(9,514)	2,534	30,338	64,093	20,286	19,370	127,107
7815100	444,566	(32,786)	1,336	81,772	178,724	54,542	48,511	332,099

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 2,243,904	\$ 421,320	\$ (1,055,352)
237,555	44,604	(111,727)
1,794,528	336,944	(844,002)
1,990,831	373,803	(936,327)
3,817,171	716,720	(1,795,290)
3,665,870	688,312	(1,724,130)
1,851,169	347,579	(870,641)
1,701,032	319,389	(800,029)
5,896,971	1,107,228	(2,773,461)
1,390,413	261,067	(653,938)
7,709,086	1,447,474	(3,625,734)
7,477,480	1,403,988	(3,516,805)
8,523,523	1,600,395	(4,008,779)
8,932,164	1,677,122	(4,200,971)
417,564	78,403	(196,388)
765,038	143,645	(359,812)
1,519,471	285,299	(714,637)
264,970	49,751	(124,621)
984,359	184,825	(462,963)
471,101	88,455	(221,568)
7,308,980	1,372,350	(3,437,556)
7,723,828	1,450,242	(3,632,667)
4,209,905	790,461	(1,980,001)
1,425,070	267,574	(670,238)
6,689,295	1,255,996	(3,146,106)
6,995,258	1,313,444	(3,290,006)
2,193,082	411,778	(1,031,449)
1,998,719	375,284	(940,037)
1,510,419	283,600	(710,380)
8,889,489	1,669,109	(4,180,900)
12,953,913	2,432,254	(6,092,478)
1,263,036	237,150	(594,031)
497,223	93,360	(233,854)
180,655	33,920	(84,966)
1,942,078	364,649	(913,397)
2,251,016	422,656	(1,058,697)
234,839	44,094	(110,449)
4,959,554	931,216	(2,332,575)
6,268,369	1,176,962	(2,948,136)
1,994,969	374,580	(938,273)
991,342	186,136	(466,247)
6,947,023	1,304,388	(3,267,320)
5,205,903	977,471	(2,448,438)
783,401	147,093	(368,449)
564,597	106,010	(265,541)
1,148,720	215,686	(540,266)
900,950	169,164	(423,734)
786,504	147,676	(369,908)
6,072,842	1,140,250	(2,856,176)
6,164,786	1,157,513	(2,899,419)
636,755	119,559	(299,479)
845,085	158,675	(397,460)
706,069	132,573	(332,078)
779,262	146,316	(366,502)
1,129,064	211,995	(531,021)
763,744	143,402	(359,204)
480,024	90,130	(225,764)
4,779,546	897,418	(2,247,914)
1,712,024	321,453	(805,198)
1,221,655	229,381	(574,568)
150,654	28,287	(70,855)
1,250,881	234,868	(588,314)
3,542,761	665,196	(1,666,229)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2020

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2021	2022	2023	2024	2025	Thereafter	
7815200	\$ 445,162	\$ (29,069)	\$ 5,099	\$ 83,792	\$ 180,384	\$ 57,550	\$ 54,112	\$ 351,868
7816100	479,420	(40,295)	(3,499)	85,305	191,830	58,273	53,774	345,388
7816200	682,704	(44,114)	8,284	129,794	277,064	86,504	80,266	537,798
7817100	2,513,907	(178,784)	14,164	465,470	1,014,122	311,000	279,051	1,905,023
7817200	2,761,161	(167,850)	44,076	530,638	1,121,628	347,197	316,889	2,192,578
7819100	406,367	(29,029)	2,161	73,907	162,542	51,139	48,504	309,224
7819200	421,852	(32,199)	179	74,700	167,390	52,718	49,533	312,321
7820100	33,019	(1,799)	736	6,058	12,722	3,299	2,294	23,310
7820200	18,517	(1,191)	230	3,432	7,771	2,278	1,950	14,470
7821100	122,721	(9,422)	(2)	22,046	49,732	15,613	14,624	92,591
7822100	1,369,577	(94,969)	10,162	255,756	553,262	175,850	168,088	1,068,149
7822200	1,593,416	(108,486)	13,811	297,972	641,259	198,600	183,284	1,226,440
7823100	108,748	(6,309)	2,016	20,587	44,079	13,822	13,101	87,296
7823200	105,337	(7,503)	581	19,520	42,812	13,320	12,421	81,151
7824100	58,026	(4,931)	(477)	9,956	22,773	6,670	5,350	39,341
7824200	39,207	(3,164)	(155)	6,840	15,605	4,814	4,176	28,116
7825100	696,207	(40,641)	12,795	136,519	286,115	89,472	81,654	565,914
7825200	799,129	(47,312)	14,023	156,788	328,157	103,215	97,225	652,096
7826100	290,887	(13,795)	8,532	57,055	118,125	37,012	34,024	240,953
7826200	295,882	(15,769)	6,940	58,016	120,780	38,394	36,513	244,874
7827100	269,500	(16,714)	3,971	50,810	108,412	33,207	29,899	209,585
7827200	312,093	(17,961)	5,993	59,575	126,934	39,639	36,885	251,065
7828100	391,798	(22,023)	8,049	74,367	158,017	48,659	44,365	311,434
7828200	397,098	(26,705)	3,773	75,847	162,599	50,714	47,504	313,732
7829100	166,563	(7,466)	5,318	34,172	68,847	21,629	20,576	143,076
7829200	136,632	(8,336)	2,151	26,401	55,653	17,175	15,818	108,862
7830100	497,514	(36,404)	1,781	90,016	199,402	60,315	52,972	368,082
7830200	510,756	(24,127)	15,075	104,715	210,235	64,978	60,235	431,111
7831100	178,198	(13,885)	(209)	32,700	72,715	23,051	20,229	134,601
7831200	157,057	(9,756)	2,299	30,296	63,192	18,689	14,721	119,441
7832100	80,595	(5,055)	1,131	15,810	33,416	10,835	10,513	66,650
7832200	59,250	(4,011)	536	11,146	23,895	7,192	5,765	44,523
7834100	271,858	(12,818)	8,048	53,873	111,727	35,833	34,147	230,810
7834200	325,314	(10,809)	(4,770)	9,213	26,190	4,113	49	23,986
7835100	88,697	(4,998)	1,810	17,713	37,075	12,300	12,629	76,529
7835200	81,983	(6,415)	(123)	14,445	33,410	10,887	10,838	63,042
7836200	1,806,556	(113,116)	25,542	351,195	743,397	234,531	226,718	1,468,267
7837200	56,894	(7,587)	(3,220)	8,947	22,223	6,614	5,528	32,505
7839100	-	(680)	(680)	(593)	(191)	(46)	4	(2,186)
7840100	65,748	(3,852)	1,195	12,652	26,923	8,767	8,645	54,330
7841200	94,226	(6,868)	365	17,434	38,254	11,812	10,813	71,810
7843200	152,643	(7,477)	4,238	29,845	62,684	19,756	19,577	128,623
7844200	107,772	(8,265)	7	19,732	43,508	12,477	10,513	77,972
7845100	154,766	(9,519)	2,360	29,061	62,551	19,457	17,472	121,382
7846100	162,548	(4,407)	8,069	33,174	67,451	21,584	20,912	146,783
7846200	110,753	1,928	10,429	24,839	46,653	15,873	16,498	116,220
7847200	92,099	(4,970)	2,098	18,320	38,227	12,403	12,103	78,181
7849200	224,091	(10,586)	6,613	47,425	94,652	30,529	29,198	197,831
7850100	1,446,127	(60,840)	50,153	292,324	596,935	188,991	176,983	1,244,546
7850200	1,711,255	(78,749)	52,593	346,425	702,621	216,857	200,051	1,439,798
7851200	637,830	(29,926)	19,028	128,642	264,349	84,935	82,617	549,645
7852200	1,800,787	(109,369)	28,847	354,235	742,596	236,698	226,006	1,479,013
7853100	55,917	(2,615)	1,677	11,675	23,697	8,051	8,650	51,135
7854100	17,330	(2,120)	(789)	2,148	5,948	1,451	341	6,979
7855100	402,294	(16,588)	14,290	83,883	169,209	54,805	55,920	361,519
7855200	745,006	(48,758)	8,423	141,079	304,156	95,096	91,258	591,254
7856200	483,875	(24,199)	12,940	98,690	202,831	65,639	67,126	423,027
7857100	102,058	(2,984)	4,849	20,123	41,166	12,492	11,399	87,045
7858100	295,080	(18,017)	4,631	57,179	121,041	38,065	36,655	239,554
7859100	71,238	(2,957)	2,511	15,170	29,282	8,353	6,843	59,202
7859200	124,514	(8,512)	1,045	23,949	51,745	17,228	17,809	103,264
7860200	740,886	(54,012)	2,854	135,904	299,332	93,671	87,379	565,128
7861100	15,001	1,877	3,028	3,925	6,648	1,969	2,101	19,548

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 3,547,545	\$ 666,095	\$ (1,668,480)
3,820,404	717,327	(1,796,810)
5,440,354	1,021,492	(2,558,705)
20,033,227	3,761,481	(9,422,018)
22,003,626	4,131,447	(10,348,735)
3,238,349	608,039	(1,523,059)
3,361,717	631,203	(1,581,081)
263,160	49,411	(123,769)
147,550	27,704	(69,396)
978,022	183,636	(459,983)
10,915,494	2,049,516	(5,133,770)
12,697,737	2,384,154	(5,971,993)
864,353	162,293	(406,522)
839,395	157,607	(394,784)
462,437	86,828	(217,493)
312,429	58,662	(146,942)
5,548,075	1,041,718	(2,609,368)
6,368,201	1,195,707	(2,995,089)
2,318,131	435,257	(1,090,262)
2,357,832	442,711	(1,108,934)
2,147,692	403,255	(1,010,101)
2,487,019	466,968	(1,169,694)
3,122,223	586,235	(1,468,442)
3,164,509	594,175	(1,488,330)
1,327,307	249,218	(624,258)
1,088,847	204,444	(512,106)
3,964,721	744,424	(1,864,686)
4,070,243	764,238	(1,914,315)
1,420,027	266,627	(667,866)
1,251,656	235,014	(588,678)
642,316	120,603	(302,094)
472,135	88,649	(222,054)
2,166,443	406,776	(1,018,920)
627,057	117,737	(294,917)
706,845	132,719	(332,443)
653,308	122,666	(307,264)
14,396,441	2,703,106	(6,770,927)
453,384	85,128	(213,236)
-	-	-
523,991	98,386	(246,443)
750,942	140,998	(353,183)
1,216,353	228,385	(572,075)
858,792	161,249	(403,907)
1,233,293	231,566	(580,042)
1,295,365	243,221	(609,236)
882,587	165,716	(415,098)
733,872	137,793	(345,154)
1,785,734	335,293	(839,866)
11,524,058	2,163,782	(5,419,990)
13,636,835	2,560,481	(6,413,670)
5,082,793	954,356	(2,390,537)
14,350,534	2,694,487	(6,749,336)
445,625	83,672	(209,586)
138,110	25,932	(64,956)
3,205,891	601,945	(1,507,793)
5,936,930	1,114,731	(2,792,254)
3,855,966	724,004	(1,813,536)
813,273	152,702	(382,498)
2,351,495	441,522	(1,105,954)
567,700	106,593	(267,001)
992,247	186,306	(466,673)
5,904,213	1,108,588	(2,776,867)
119,489	22,435	(56,198)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2020

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2021	2022	2023	2024	2025	Thereafter	
7862200	\$ 303,233	\$ (14,932)	\$ 8,342	\$ 60,006	\$ 125,064	\$ 38,284	\$ 36,521	\$ 253,285
7863100	8,526	(371)	283	1,797	3,635	1,239	1,237	7,820
7864100	300,568	(14,106)	8,963	61,450	125,327	39,506	38,916	260,056
7864200	863,210	(36,841)	29,412	176,669	356,410	110,504	102,784	738,938
7865100	139,117	(3,773)	6,905	31,272	58,312	17,710	16,687	127,113
7865200	192,235	(9,864)	4,891	37,787	78,184	22,159	17,465	150,622
7866100	21,959	(1,884)	(199)	3,650	8,732	2,594	2,118	15,011
7867100	372,845	(4,176)	24,059	86,970	166,195	62,989	77,339	413,376
7867200	749,326	(8,312)	48,475	178,470	337,554	126,458	155,728	838,373
7868200	32,582	(1,935)	566	6,507	13,367	4,147	4,047	26,699
7869100	78,212	(4,787)	1,217	15,664	32,652	10,092	9,871	64,709
7870100	66,554	2,122	7,230	19,056	28,775	8,049	6,670	71,902
7871200	107,630	2,744	11,006	30,133	47,979	15,162	15,816	122,840
7872200	59,606	1,743	6,318	16,910	26,391	8,144	8,158	67,664
7873100	82,251	(4,324)	1,990	16,607	34,354	11,074	9,205	68,906
7874100	50,781	(73)	3,824	12,847	21,975	6,659	6,388	51,620
7875100	68,447	(4,313)	941	13,104	27,872	9,519	9,988	57,111
7876200	493,064	(48,532)	(10,689)	76,927	183,307	48,267	61,462	310,742
7877100	4,317	(820)	(323)	828	2,225	408	77	2,395
7878200	392,481	(31,707)	(1,583)	68,161	152,840	42,724	37,473	267,908
7879200	76,085	(10,409)	(4,569)	8,952	25,369	4,021	(115)	23,249
7880100	76,105	(9,918)	(4,077)	9,447	25,868	4,515	1,185	27,020
7881100	7,754	204	799	2,178	3,851	1,675	2,378	11,085
7882100	77,640	258	7,636	24,719	45,460	18,489	24,645	121,207
7883200	52,920	(20,142)	979	49,880	109,252	32,045	26,499	198,513
Total 1977	\$ 162,302,282	\$ (10,165,196)	\$ 2,289,814	\$ 31,126,070	\$ 66,137,659	\$ 20,608,927	\$ 19,236,578	\$ 129,233,852

See Notes to the Schedule of Additional Pension Amounts by Employer

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 2,416,412	\$ 453,711	\$ (1,136,486)
67,891	12,747	(31,931)
2,395,204	449,729	(1,126,511)
6,878,873	1,291,592	(3,235,268)
1,108,632	208,159	(521,411)
1,531,886	287,630	(720,476)
174,966	32,852	(82,290)
2,931,610	550,445	(1,378,793)
5,896,066	1,107,058	(2,773,035)
259,668	48,756	(122,127)
623,307	117,033	(293,153)
530,328	99,575	(249,424)
857,758	161,054	(403,420)
474,980	89,183	(223,392)
655,506	123,079	(308,297)
404,632	75,975	(190,306)
545,458	102,416	(256,539)
3,929,159	737,747	(1,847,960)
51,597	9,688	(24,267)
3,127,654	587,255	(1,470,997)
606,366	113,853	(285,186)
606,495	113,877	(285,247)
61,813	11,606	(29,072)
766,072	143,839	(360,299)
2,192,953	411,753	(1,031,388)
\$ 1,293,167,086	\$ 242,807,795	\$ (608,201,716)

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)
Year Ended June 30, 2020**

Summary

The purpose of this schedule is to provide employers supplemental information for their financial statements as it relates to GASB Statement No. 68.

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 show the results assuming a 1% decrease and a 1% increase in the pension plan's discount rate of 6.75%.