

Indiana Public Retirement System

**1977 Police Officers' and Firefighters'
Retirement Fund
Report on Allocation of Pension Amounts
For the Year Ended June 30, 2024**

Indiana Public Retirement System

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Report on Allocation of Pension Amounts**

Year Ended June 30, 2024

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Independent Auditor's Report

RSM US LLP

Board of Trustees
Indiana Public Retirement System

Opinions

We have audited the Schedule of Employer Allocations of the Indiana Public Retirement System (System), 1977 Police Officers' and Firefighters' Retirement Fund (the 1977 Fund) as of and for the years ended June 30, 2024 and 2023, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the 1977 Fund as of and for the year ended June 30, 2024, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2024 and 2023, and the beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the 1977 Fund as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Indiana Public Retirement System, which includes the 1977 Police Officers' and Firefighters' Retirement Fund (the 1977 Fund) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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 Responsibilities for the Audit of the Schedules

Our objectives are 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, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit 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 1977 Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 (System), which includes the 1977 Police Officers' and Firefighters' Retirement Fund as of and for the year ended June 30, 2024, and our report thereon, dated December 5, 2024, expressed an unmodified opinion on those financial statements.

Other Information

Management is responsible for the other information. The other information includes the Schedule of Additional Pension Amounts by Employer and the related notes, but does not include the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (the Schedules) and our auditor's report thereon. Our opinions on the Schedules do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the Schedules, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the Schedules, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction on Use

Our report is intended solely for the information and use of the System management, the Board of Trustees, 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 31, 2025

Indiana Public Retirement Fund

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 771,078	0.0006747	\$ 707,797	0.0006515
7700200	722,559	0.0006322	719,605	0.0006623
7701100	6,459,097	0.0056516	6,069,534	0.0055864
7701200	6,949,910	0.0060810	6,309,665	0.0058074
7702100	1,398,661	0.0012238	1,260,376	0.0011600
7702200	859,893	0.0007524	789,400	0.0007266
7703100	395,586	0.0003461	352,664	0.0003246
7704100	1,911,213	0.0016723	1,642,286	0.0015116
7704200	1,794,115	0.0015698	1,470,141	0.0013531
7705100	581,731	0.0005090	566,089	0.0005210
7706100	820,066	0.0007175	760,719	0.0007002
7706200	489,814	0.0004286	458,984	0.0004224
7707100	1,844,392	0.0016138	1,867,169	0.0017185
7707200	2,153,602	0.0018844	2,149,570	0.0019785
7708100	2,926,975	0.0025610	3,030,246	0.0027890
7708200	-	0.0000000	-	0.0000000
7709100	396,985	0.0003474	411,087	0.0003784
7710100	-	0.0000000	-	0.0000000
7711100	6,171,743	0.0054002	5,740,818	0.0052838
7711200	7,245,512	0.0063397	6,881,285	0.0063335
7712100	1,363,066	0.0011927	1,246,554	0.0011473
7712200	857,852	0.0007506	842,063	0.0007750
7713100	970,682	0.0008493	1,011,648	0.0009311
7713200	939,554	0.0008221	958,428	0.0008821
7714100	758,952	0.0006641	716,294	0.0006593
7714200	769,401	0.0006732	746,418	0.0006870
7715100	827,832	0.0007243	783,187	0.0007208
7716100	4,393,092	0.0038439	3,742,390	0.0034445
7716200	5,520,072	0.0048300	5,094,382	0.0046889
7717100	345,501	0.0003023	373,698	0.0003440
7718100	77,507	0.0000678	100,861	0.0000928
7719100	12,924,792	0.0113089	12,222,581	0.0112496
7719200	15,296,640	0.0133843	15,096,787	0.0138950
7720100	1,858,937	0.0016265	1,789,865	0.0016474
7720200	751,167	0.0006573	698,622	0.0006430
7721100	971,500	0.0008500	988,952	0.0009102
7722100	2,135,476	0.0018685	2,091,053	0.0019246
7722200	1,239,243	0.0010843	1,250,612	0.0011511
7723100	3,478,998	0.0030441	3,497,083	0.0032187
7723200	3,322,854	0.0029074	3,182,372	0.0029290
7724100	321,569	0.0002814	304,225	0.0002800
7724200	115,397	0.0001010	88,456	0.0000814

Indiana Public Retirement Fund

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7725100	\$ 1,205,805	0.0010551	\$ 1,253,816	0.0011540
7725200	834,011	0.0007297	733,053	0.0006747
7726100	6,980,459	0.0061078	5,876,237	0.0054085
7726200	7,289,492	0.0063782	6,426,759	0.0059152
7727100	1,224,150	0.0010711	1,202,388	0.0011067
7727200	1,466,239	0.0012829	1,435,225	0.0013210
7728100	154,500	0.0001352	88,760	0.0000817
7729100	3,034,739	0.0026553	2,843,308	0.0026170
7729200	3,251,049	0.0028446	3,263,014	0.0030033
7730100	4,206,556	0.0036807	4,067,373	0.0037436
7730200	4,346,993	0.0038035	3,809,084	0.0035059
7731100	1,251,537	0.0010951	1,090,611	0.0010038
7731200	603,741	0.0005283	568,445	0.0005232
7732100	511,543	0.0004476	372,222	0.0003426
7733100	203,655	0.0001782	249,679	0.0002298
7734100	2,535,976	0.0022189	2,448,629	0.0022537
7735100	3,654,807	0.0031979	3,711,802	0.0034163
7735200	4,163,934	0.0036434	3,882,237	0.0035732
7736100	2,062,950	0.0018050	1,929,939	0.0017763
7737100	9,874,118	0.0086397	9,369,475	0.0086236
7737200	11,423,005	0.0099949	10,329,466	0.0095072
7738100	1,032,331	0.0009033	983,018	0.0009048
7738200	1,117,165	0.0009775	1,047,325	0.0009640
7739100	20,657,543	0.0180750	20,103,531	0.0185032
7739200	20,724,835	0.0181338	20,371,627	0.0187500
7740100	40,598,272	0.0355227	35,722,168	0.0328786
7740200	28,216,478	0.0246889	26,102,069	0.0240243
7741100	2,191,726	0.0019177	2,197,947	0.0020230
7741200	2,710,156	0.0023713	2,441,916	0.0022475
7742100	4,314,237	0.0037749	3,981,233	0.0036643
7742200	3,621,882	0.0031691	3,614,586	0.0033269
7743100	523,248	0.0004578	671,750	0.0006183
7744100	9,825,071	0.0085967	11,146,423	0.0102591
7744200	10,103,668	0.0088405	10,357,375	0.0095329
7745100	730,237	0.0006389	594,128	0.0005468
7746100	4,344,351	0.0038012	4,036,146	0.0037149
7746200	4,415,969	0.0038639	4,144,740	0.0038148
7747100	1,087,753	0.0009518	1,115,840	0.0010270
7747200	1,103,878	0.0009659	1,082,128	0.0009960
7748100	651,260	0.0005698	598,842	0.0005512
7748200	57,728	0.0000505	55,976	0.0000515
7749100	3,288,380	0.0028773	2,758,888	0.0025393

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Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7749200	\$ 4,060,478	0.0035528	\$ 3,253,458	0.0029945
7750100	1,358,560	0.0011887	1,422,988	0.0013097
7750200	1,870,543	0.0016367	1,765,080	0.0016246
7751100	5,154,855	0.0045104	4,636,062	0.0042670
7751200	4,529,330	0.0039631	4,435,522	0.0040824
7752100	3,000,009	0.0026250	2,610,830	0.0024030
7753100	17,169,980	0.0150234	17,396,918	0.0160121
7753200	12,432,567	0.0108783	12,289,036	0.0113108
7754100	637,404	0.0005577	549,616	0.0005059
7754200	335,935	0.0002939	276,145	0.0002542
7755100	2,933,678	0.0025669	2,910,677	0.0026790
7756100	5,058,006	0.0044257	5,093,752	0.0046883
7756200	4,233,538	0.0037043	3,617,200	0.0033293
7757100	989,654	0.0008659	907,228	0.0008350
7758100	2,520,889	0.0022057	2,220,445	0.0020437
7758200	2,584,945	0.0022618	2,378,596	0.0021893
7759100	117,728,027	0.1030104	122,432,423	0.1126859
7759200	108,640,504	0.0950584	108,785,533	0.1001259
7760100	265,653	0.0002324	242,844	0.0002235
7761100	1,583,598	0.0013856	1,589,280	0.0014628
7762100	6,715,328	0.0058758	6,604,252	0.0060785
7762200	6,893,238	0.0060315	6,710,683	0.0061765
7763100	1,283,758	0.0011233	1,140,748	0.0010499
7763200	694,854	0.0006080	623,875	0.0005742
7764100	320,890	0.0002808	339,366	0.0003124
7765100	5,812,478	0.0050858	5,857,380	0.0053911
7765200	6,153,373	0.0053841	5,632,369	0.0051840
7766100	10,216,452	0.0089392	10,025,458	0.0092274
7766200	10,976,180	0.0096039	10,513,663	0.0096767
7767100	2,879,082	0.0025191	2,703,928	0.0024887
7767200	3,101,152	0.0027134	2,831,500	0.0026061
7768100	4,847,652	0.0042416	4,425,004	0.0040728
7768200	6,817,881	0.0059655	6,366,317	0.0058595
7769100	1,245,534	0.0010898	1,243,931	0.0011449
7769200	477,604	0.0004179	467,689	0.0004305
7770100	3,435,681	0.0030062	2,869,297	0.0026409
7770200	3,422,035	0.0029942	2,868,630	0.0026403
7771100	692,989	0.0006064	668,864	0.0006156
7771200	242,471	0.0002122	228,541	0.0002103
7772100	517,704	0.0004530	472,632	0.0004350
7772200	469,554	0.0004109	391,286	0.0003601
7773100	2,394,347	0.0020950	2,131,766	0.0019621

Indiana Public Retirement Fund

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Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7773200	\$ 1,964,999	0.0017193	\$ 1,779,137	0.0016375
7774100	183,422	0.0001605	221,378	0.0002038
7775100	1,603,221	0.0014028	1,558,918	0.0014348
7776100	2,115,268	0.0018508	2,115,845	0.0019474
7777100	3,028,659	0.0026500	3,095,298	0.0028489
7777200	3,276,378	0.0028668	3,173,843	0.0029212
7781100	1,900,849	0.0016632	1,756,795	0.0016169
7781200	1,710,011	0.0014962	1,580,518	0.0014547
7782100	5,032,376	0.0044032	4,714,002	0.0043388
7782200	1,117,420	0.0009777	1,067,681	0.0009827
7783100	6,024,937	0.0052717	5,208,371	0.0047938
7783200	6,321,061	0.0055308	6,021,952	0.0055426
7784100	7,504,757	0.0065665	6,538,742	0.0060182
7784200	7,961,988	0.0069666	7,332,678	0.0067490
7785100	254,340	0.0002225	330,408	0.0003041
7786100	696,546	0.0006095	630,122	0.0005800
7786200	1,498,909	0.0013115	1,393,945	0.0012830
7787100	112,621	0.0000985	154,522	0.0001422
7788100	881,097	0.0007709	657,404	0.0006051
7788200	393,928	0.0003447	359,661	0.0003310
7789100	6,398,142	0.0055983	6,103,555	0.0056177
7789200	6,842,389	0.0059870	6,804,961	0.0062633
7790100	3,356,166	0.0029366	3,349,757	0.0030831
7791100	1,373,971	0.0012022	1,311,512	0.0012071
7792100	5,540,720	0.0048480	4,905,818	0.0045153
7792200	5,802,570	0.0050771	5,856,656	0.0053904
7793100	2,216,281	0.0019392	1,707,020	0.0015711
7793200	1,968,333	0.0017223	1,597,361	0.0014702
7794100	1,576,196	0.0013791	1,445,076	0.0013300
7794200	1,165,550	0.0010198	1,024,953	0.0009434
7795100	8,299,617	0.0072620	7,401,789	0.0068126
7795200	13,203,969	0.0115532	11,126,894	0.0102412
7796100	875,635	0.0007662	886,099	0.0008156
7796200	421,512	0.0003688	368,015	0.0003387
7797100	71,601	0.0000626	45,625	0.0000420
7798100	1,705,568	0.0014923	1,547,417	0.0014242
7798200	2,030,837	0.0017769	1,647,530	0.0015164
7799100	180,131	0.0001576	148,681	0.0001368
7800100	5,404,789	0.0047291	4,947,005	0.0045532
7800200	6,225,411	0.0054471	5,729,011	0.0052730
7801100	1,698,494	0.0014861	1,437,671	0.0013232
7801200	912,615	0.0007985	689,589	0.0006347

Indiana Public Retirement Fund

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7802100	\$ 5,748,060	0.0050294	\$ 5,724,308	0.0052686
7802200	4,621,917	0.0040441	4,141,031	0.0038114
7803100	649,236	0.0005681	594,360	0.0005470
7803200	434,407	0.0003801	430,657	0.0003964
7804100	911,330	0.0007974	960,251	0.0008838
7804200	634,734	0.0005554	771,788	0.0007104
7805100	759,812	0.0006648	728,198	0.0006702
7806100	4,527,283	0.0039613	4,649,221	0.0042791
7806200	5,459,105	0.0047766	5,535,945	0.0050953
7807100	-	0.0000000	450,772	0.0004149
7808100	746,000	0.0006527	721,692	0.0006642
7808200	639,758	0.0005598	554,474	0.0005103
7810100	739,772	0.0006473	654,790	0.0006027
7810200	881,505	0.0007713	776,731	0.0007149
7811100	538,323	0.0004710	657,001	0.0006047
7811200	410,601	0.0003593	432,952	0.0003985
7812100	3,817,143	0.0033399	3,907,461	0.0035964
7812200	1,468,731	0.0012851	1,389,069	0.0012785
7813100	970,584	0.0008492	947,869	0.0008724
7813200	224,724	0.0001966	185,993	0.0001712
7814100	1,294,900	0.0011330	1,241,565	0.0011427
7815100	3,420,476	0.0029929	3,222,884	0.0029663
7815200	3,322,838	0.0029074	3,091,548	0.0028455
7816100	3,606,436	0.0031556	3,360,756	0.0030932
7816200	4,749,328	0.0041556	4,486,158	0.0041290
7817100	19,577,846	0.0171302	17,011,263	0.0156571
7817200	17,436,679	0.0152568	17,071,671	0.0157127
7819100	2,839,569	0.0024846	2,624,334	0.0024154
7819200	2,867,134	0.0025087	2,767,779	0.0025475
7820100	190,264	0.0001665	216,708	0.0001995
7820200	111,011	0.0000971	104,324	0.0000960
7821100	929,041	0.0008129	748,293	0.0006887
7822100	9,610,020	0.0084086	9,689,410	0.0089181
7822200	10,442,670	0.0091371	10,733,864	0.0098794
7823100	679,823	0.0005948	702,280	0.0006464
7823200	893,987	0.0007822	772,278	0.0007108
7824100	323,544	0.0002831	338,572	0.0003116
7824200	302,559	0.0002647	330,605	0.0003043
7825100	4,395,389	0.0038459	4,090,791	0.0037652
7825200	5,389,296	0.0047155	5,080,689	0.0046763
7826100	2,086,959	0.0018260	1,824,661	0.0016794
7826200	2,135,636	0.0018686	1,907,586	0.0017557

Indiana Public Retirement Fund

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7827100	\$ 1,764,601	0.0015440	\$ 1,644,964	0.0015140
7827200	2,060,545	0.0018029	1,951,054	0.0017957
7828100	2,934,145	0.0025673	2,887,720	0.0026578
7828200	2,610,313	0.0022840	2,736,197	0.0025184
7829100	1,075,491	0.0009410	1,001,948	0.0009222
7829200	908,508	0.0007949	888,656	0.0008179
7830100	3,291,155	0.0028797	3,198,804	0.0029442
7830200	3,809,123	0.0033329	3,751,600	0.0034530
7831100	1,070,556	0.0009367	865,014	0.0007962
7831200	1,071,561	0.0009376	977,896	0.0009001
7832100	483,242	0.0004228	444,373	0.0004090
7832200	381,735	0.0003340	308,130	0.0002836
7834100	2,365,855	0.0020701	2,097,369	0.0019304
7834200	1,055,468	0.0009235	956,791	0.0008806
7835100	610,685	0.0005343	543,601	0.0005003
7835200	669,272	0.0005856	670,205	0.0006169
7836200	12,295,158	0.0107580	12,533,578	0.0115359
7837200	361,307	0.0003161	266,000	0.0002448
7839100	-	0.0000000	-	0.0000000
7840100	468,481	0.0004099	479,343	0.0004412
7841200	719,674	0.0006297	472,929	0.0004353
7843200	4,140,482	0.0036228	3,926,248	0.0036137
7844200	638,769	0.0005589	658,547	0.0006061
7845100	869,900	0.0007611	873,246	0.0008037
7846100	1,260,446	0.0011029	1,125,491	0.0010359
7846200	799,456	0.0006995	745,976	0.0006866
7847200	769,263	0.0006731	689,440	0.0006346
7849200	1,649,455	0.0014432	1,289,077	0.0011865
7850100	10,073,099	0.0088138	9,227,278	0.0084928
7850200	12,052,098	0.0105454	11,698,331	0.0107671
7851200	6,849,577	0.0059932	5,237,867	0.0048209
7852200	12,092,393	0.0105806	13,049,027	0.0120103
7853100	305,616	0.0002674	285,342	0.0002626
7854100	125,038	0.0001094	86,541	0.0000797
7855100	4,391,034	0.0038421	3,788,740	0.0034871
7855200	7,195,186	0.0062956	5,805,648	0.0053435
7856200	4,014,666	0.0035128	3,400,287	0.0031296
7857100	1,098,172	0.0009609	890,652	0.0008198
7858100	2,812,864	0.0024612	2,424,691	0.0022317
7859100	688,686	0.0006026	482,625	0.0004442
7859200	1,417,045	0.0012399	1,090,217	0.0010034
7860200	5,634,209	0.0049298	5,067,058	0.0046637

Indiana Public Retirement Fund

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7861100	\$ 68,239	0.0000597	\$ 59,856	0.0000551
7862200	3,660,152	0.0032026	2,823,858	0.0025991
7863100	58,625	0.0000513	59,125	0.0000544
7864100	2,788,648	0.0024400	2,274,346	0.0020933
7864200	6,590,043	0.0057662	5,824,672	0.0053610
7865100	1,175,349	0.0010284	957,112	0.0008809
7865200	996,735	0.0008721	996,494	0.0009172
7866100	223,139	0.0001952	197,921	0.0001822
7867100	2,313,071	0.0020239	1,934,684	0.0017807
7867200	3,805,921	0.0033301	3,609,838	0.0033225
7868200	299,860	0.0002624	185,770	0.0001710
7869100	494,556	0.0004327	530,697	0.0004885
7870100	640,974	0.0005608	538,691	0.0004958
7871200	692,011	0.0006055	707,324	0.0006510
7872200	363,584	0.0003181	398,636	0.0003669
7873100	957,327	0.0008376	808,146	0.0007438
7874100	452,360	0.0003958	453,247	0.0004172
7875100	480,667	0.0004206	445,843	0.0004104
7876200	5,035,281	0.0044058	5,068,449	0.0046650
7877100	100,000	0.0000875	79,231	0.0000729
7878200	3,533,575	0.0030918	3,556,361	0.0032733
7879200	615,308	0.0005384	576,903	0.0005310
7880100	761,468	0.0006663	722,798	0.0006653
7881100	265,005	0.0002319	198,779	0.0001830
7882100	622,136	0.0005444	603,293	0.0005553
7883200	939,629	0.0008222	809,571	0.0007451
7884200	599,999	0.0005250	606,922	0.0005586
7885200	1,696,510	0.0014844	1,027,768	0.0009460
7886100	345,041	0.0003019	303,178	0.0002790
7887200	167,351	0.0001464	147,869	0.0001361
7888100	235,704	0.0002062	110,276	0.0001015
7888200	574,942	0.0005031	362,591	0.0003337
7889100	267,165	0.0002338	275,754	0.0002538
7890100	155,202	0.0001358	107,094	0.0000986
7890200	490,326	0.0004290	345,189	0.0003177
7891200	927,794	0.0008118	752,741	0.0006928
7892200	587,134	0.0005137	292,712	0.0002694
7893200	595,000	0.0005206	495,375	0.0004559
7894200	920,153	0.0008051	730,667	0.0006725
7895200	826,951	0.0007236	-	-
7896200	589,992	0.0005162	559,806	0.0005152
7897200	982,245	0.0008594	-	-
7898200	496,250	0.0004342	-	-

Indiana Public Retirement Fund

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7899200	\$ 1,086,674	0.0009508	\$ -	-
7900200	-	0.0000000	-	-
7901200	1,111,108	0.0009722	-	-
7902100	340,126	0.0002976	-	-
Total '77 Fund	\$ 1,142,882,206	1.0000000	\$ 1,086,487,841	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 Years Ended June 30, 2024 and 2023
and Beginning Net Pension Liability as of July 1, 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	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	\$ 667,417	\$ 852,080	\$ 295,625	\$ 183,346	\$ 124,696	\$ 3,083	\$ 606,750
7700200	678,480	798,406	277,003	171,797	116,841	2,109	567,750
7701100	5,722,880	7,137,415	2,476,289	1,535,792	1,044,511	26,529	5,083,121
7701200	5,949,279	7,679,705	2,664,433	1,652,479	1,123,871	37,804	5,478,587
7702100	1,188,340	1,545,539	536,217	332,561	226,179	9,036	1,103,993
7702200	744,351	950,207	329,669	204,461	139,056	6,822	680,008
7703100	332,530	437,090	151,646	94,051	63,965	9,060	318,722
7704100	1,548,530	2,111,951	732,730	454,438	309,069	11,387	1,507,624
7704200	1,386,157	1,982,503	687,819	426,585	290,126	13,122	1,417,652
7705100	533,728	642,817	223,022	138,318	94,072	10,019	465,431
7706100	717,306	906,132	314,378	194,977	132,606	4,833	646,794
7706200	432,720	541,280	187,794	116,470	79,213	4,249	387,726
7707100	1,760,484	2,038,071	707,098	438,541	298,257	5,090	1,448,986
7707200	2,026,836	2,379,812	825,663	512,076	348,269	5,468	1,691,476
7708100	2,857,137	3,234,291	1,122,120	695,938	473,316	9,955	2,301,329
7708200	-	-	-	-	-	159,586	159,586
7709100	387,645	438,732	152,216	94,404	64,205	4,804	315,629
7710100	-	-	-	-	-	500	500
7711100	5,412,887	6,819,922	2,366,136	1,467,475	998,048	33,330	4,864,989
7711200	6,488,232	8,006,418	2,777,785	1,722,779	1,171,684	56,858	5,729,106
7712100	1,175,329	1,506,263	522,590	324,110	220,431	11,804	1,078,935
7712200	793,934	947,934	328,881	203,971	138,724	2,076	673,652
7713100	953,847	1,072,582	372,127	230,793	156,965	4,634	764,519
7713200	903,650	1,038,232	360,209	223,401	151,938	1,619	737,167
7714100	675,407	838,693	290,980	180,466	122,737	2,848	597,031
7714200	703,784	850,185	294,967	182,938	124,419	3,877	606,201
7715100	738,410	914,720	317,357	196,825	133,863	6,460	654,505
7716100	3,528,652	4,854,468	1,684,232	1,044,559	710,418	47,189	3,486,398
7716200	4,803,453	6,099,815	2,116,299	1,312,526	892,666	31,448	4,352,939
7717100	352,404	381,775	132,455	82,148	55,870	5,252	275,725
7718100	95,067	85,625	29,707	18,424	12,531	893	61,555
7719100	11,524,436	14,282,029	4,955,075	3,073,133	2,090,076	43,906	10,162,190
7719200	14,234,466	16,903,056	5,864,426	3,637,111	2,473,645	75,902	12,051,084
7720100	1,687,647	2,054,110	712,663	441,993	300,605	12,244	1,467,505
7720200	658,709	830,105	288,001	178,618	121,480	7,583	595,682
7721100	932,437	1,073,466	372,434	230,983	157,094	5,538	766,049
7722100	1,971,619	2,359,732	818,697	507,755	345,330	24,322	1,696,104
7722200	1,179,222	1,369,364	475,094	294,653	200,397	19,511	989,655
7723100	3,297,335	3,844,399	1,333,794	827,218	562,601	15,841	2,739,454
7723200	3,000,558	3,671,761	1,273,898	790,070	537,337	2,660	2,603,965
7724100	286,841	355,381	123,297	76,469	52,007	1,095	252,868
7724200	83,389	127,553	44,254	27,446	18,667	4,022	94,389
7725100	1,182,193	1,332,488	462,300	286,718	195,000	15,374	959,392
7725200	691,183	921,539	319,723	198,292	134,861	9,605	662,481
7726100	5,540,634	7,713,551	2,676,176	1,659,762	1,128,825	71,967	5,536,730
7726200	6,059,713	8,055,040	2,794,654	1,733,241	1,178,799	72,716	5,779,410
7727100	1,133,738	1,352,694	469,310	291,066	197,957	14,445	972,778
7727200	1,353,273	1,620,177	562,112	348,621	237,102	8,911	1,156,746
7728100	83,696	170,744	59,239	36,740	24,987	4,517	125,483
7729100	2,680,935	3,353,383	1,163,439	721,563	490,744	24,052	2,399,798
7729200	3,076,673	3,592,450	1,246,382	773,005	525,730	29,449	2,574,566
7730100	3,835,059	4,648,362	1,612,725	1,000,210	680,256	33,304	3,326,495
7730200	3,591,552	4,803,447	1,666,531	1,033,581	702,951	30,530	3,433,593
7731100	1,028,324	1,383,004	479,826	297,588	202,393	12,910	992,717
7731200	535,982	667,191	231,478	143,563	97,639	5,048	477,728
7732100	350,970	565,275	196,119	121,633	82,724	6,945	407,421
7733100	235,414	225,049	78,080	48,425	32,934	2,182	161,621
7734100	2,308,760	2,802,253	972,227	602,974	410,090	14,210	1,999,501
7735100	3,499,763	4,038,633	1,401,183	869,012	591,026	139,634	3,000,855

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ -	\$ -	\$ 1,484	\$ 6,811	\$ 8,295
-	-	1,391	5,772	7,163
-	-	12,431	18,349	30,780
-	-	13,375	23,242	36,617
-	-	2,692	10,126	12,818
-	-	1,655	17,560	19,215
-	-	761	6,878	7,639
-	-	3,678	18,610	22,288
-	-	3,453	13,487	16,940
-	-	1,120	9,923	11,043
-	-	1,578	1,749	3,327
-	-	943	11,150	12,093
-	-	3,550	20,818	24,368
-	-	4,145	13,710	17,855
-	-	5,633	31,849	37,482
-	-	-	6,197	6,197
-	-	764	3,441	4,205
-	-	-	8,776	8,776
-	-	11,878	20,893	32,771
-	-	13,944	33,668	47,612
-	-	2,623	1,059	3,682
-	-	1,651	23,401	25,052
-	-	1,868	14,985	16,853
-	-	1,808	16,533	18,341
-	-	1,461	5,140	6,601
-	-	1,481	4,097	5,578
-	-	1,593	1,612	3,205
-	-	8,455	6,907	15,362
-	-	10,624	27,266	37,890
-	-	665	2,921	3,586
-	-	149	5,937	6,086
-	-	24,874	57,602	82,476
-	-	29,439	63,669	93,108
-	-	3,577	7,783	11,360
-	-	1,446	23,392	24,838
-	-	1,870	8,736	10,606
-	-	4,110	8,236	12,346
-	-	2,385	6,941	9,326
-	-	6,695	16,154	22,849
-	-	6,395	35,212	41,607
-	-	619	622	1,241
-	-	222	489	711
-	-	2,321	5,176	7,497
-	-	1,605	7,214	8,819
-	-	13,434	13,143	26,577
-	-	14,029	2,167	16,196
-	-	2,356	5,918	8,274
-	-	2,822	4,582	7,404
-	-	297	15,358	15,655
-	-	5,840	11,204	17,044
-	-	6,257	25,116	31,373
-	-	8,096	9,538	17,634
-	-	8,366	36,247	44,613
-	-	2,409	2,275	4,684
-	-	1,162	12	1,174
-	-	984	2,561	3,545
-	-	392	15,180	15,572
-	-	4,880	2,309	7,189
-	-	7,034	24,017	31,051

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 356,048	\$ -	\$ (885)	\$ 355,163
333,620	-	(658)	332,962
2,982,419	-	(1,058)	2,981,361
3,209,019	-	(3,751)	3,205,268
645,814	-	(470)	645,344
397,051	-	(3,989)	393,062
182,641	-	1,032	183,673
882,493	-	(1,790)	880,703
828,403	-	(353)	828,050
268,606	-	(293)	268,313
378,634	-	386	379,020
226,178	-	(1,435)	224,743
851,622	-	(3,466)	848,156
994,421	-	(1,613)	992,808
1,351,471	-	(3,736)	1,347,735
-	-	31,220	31,220
183,327	-	662	183,989
-	-	(2,275)	(2,275)
2,849,752	-	(1,711)	2,848,041
3,345,538	-	71	3,345,609
629,403	-	2,741	632,144
396,101	-	(3,574)	392,527
448,186	-	(1,581)	446,605
433,832	-	(2,849)	430,983
350,454	-	(424)	350,030
355,256	-	99	355,355
382,222	-	936	383,158
2,028,474	-	10,785	2,039,259
2,548,851	-	(1,732)	2,547,119
159,527	-	669	160,196
35,779	-	(1,146)	34,633
5,967,847	-	(573)	5,967,274
7,063,061	-	5,470	7,068,531
858,324	-	3,359	861,683
346,865	-	(5,215)	341,650
448,556	-	(1,171)	447,385
986,031	-	3,735	989,766
572,199	-	3,244	575,443
1,606,409	-	1,331	1,607,740
1,534,271	-	(6,943)	1,527,328
148,498	-	859	149,357
53,299	-	501	53,800
556,789	-	3,035	559,824
385,072	-	1,126	386,198
3,223,162	-	12,477	3,235,639
3,365,855	-	13,773	3,379,628
565,233	-	335	565,568
677,002	-	258	677,260
71,347	-	(4,597)	66,750
1,401,235	-	1,586	1,402,821
1,501,131	-	(2,586)	1,498,545
1,942,351	-	7,336	1,949,687
2,007,154	-	882	2,008,036
577,898	-	1,405	579,303
278,790	-	1,063	279,853
236,204	-	93	236,297
94,038	-	(2,935)	91,103
1,170,941	-	3,169	1,174,110
1,687,571	-	25,143	1,712,714

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023
and Beginning Net Pension Liability as of July 1, 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	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
7735200	\$ 3,660,496	\$ 4,601,256	\$ 1,596,382	\$ 990,074	\$ 673,362	\$ 57,334	\$ 3,317,152
7736100	1,819,696	2,279,538	790,874	490,499	333,594	26,327	1,641,294
7737100	8,834,281	10,911,092	3,785,546	2,347,792	1,596,762	161,948	7,892,048
7737200	9,739,468	12,622,577	4,379,337	2,716,060	1,847,226	135,013	9,077,636
7738100	926,905	1,140,779	395,787	245,467	166,945	3,334	811,533
7738200	987,551	1,234,486	428,299	265,630	180,659	5,309	879,897
7739100	18,955,247	22,826,949	7,919,690	4,911,784	3,340,565	104,041	16,276,080
7739200	19,208,077	22,901,207	7,945,454	4,927,762	3,351,432	48,808	16,273,456
7740100	33,681,849	44,861,679	15,564,524	9,653,102	6,565,195	223,805	32,006,626
7740200	24,611,232	31,179,655	10,817,617	6,709,075	4,562,926	123,285	22,212,903
7741100	2,072,423	2,421,867	840,254	521,125	354,423	20,316	1,736,118
7741200	2,302,408	2,994,719	1,039,002	644,388	438,256	17,816	2,139,462
7742100	3,753,822	4,767,328	1,653,999	1,025,809	697,665	12,855	3,390,328
7742200	3,408,179	4,002,262	1,388,564	861,186	585,703	6,074	2,841,527
7743100	633,406	578,156	200,588	124,405	84,609	5,969	415,571
7744100	10,509,738	10,856,787	3,766,705	2,336,107	1,588,815	22,935	7,714,562
7744200	9,765,796	11,164,683	3,873,528	2,402,358	1,633,874	27,626	7,937,386
7745100	560,159	806,868	279,939	173,618	118,080	6,218	577,855
7746100	3,805,658	4,800,542	1,665,523	1,032,956	702,526	13,858	3,414,863
7746200	3,907,998	4,879,726	1,692,995	1,049,994	714,114	21,374	3,478,477
7747100	1,052,090	1,202,030	417,038	258,647	175,909	6,245	857,839
7747200	1,020,333	1,219,837	423,216	262,478	178,515	15,608	879,817
7748100	564,666	719,601	249,662	154,840	105,309	3,380	513,191
7748200	52,758	63,777	22,127	13,723	9,333	354	45,537
7749100	2,601,337	3,633,747	1,260,709	781,891	531,774	18,980	2,593,354
7749200	3,067,658	4,486,837	1,556,685	965,454	656,617	31,451	3,210,207
7750100	1,341,697	1,501,211	520,837	323,023	219,692	14,829	1,078,381
7750200	1,664,290	2,066,991	717,132	444,764	302,490	7,233	1,471,619
7751100	4,371,246	5,696,192	1,976,264	1,225,677	833,598	35,095	4,070,634
7751200	4,182,136	5,005,006	1,736,460	1,076,951	732,448	26,260	3,572,119
7752100	2,461,707	3,315,117	1,150,162	713,330	485,144	24,526	2,373,162
7753100	16,403,288	18,973,078	6,582,610	4,082,528	2,776,578	121,599	13,563,315
7753200	11,587,132	13,738,224	4,766,405	2,956,119	2,010,494	122,284	9,855,302
7754100	518,260	704,320	244,360	151,552	103,072	3,160	502,144
7754200	260,410	371,167	128,774	79,866	54,318	4,182	267,140
7755100	2,744,450	3,241,742	1,124,706	697,541	474,406	18,489	2,315,142
7756100	4,802,839	5,589,224	1,939,152	1,202,660	817,944	53,648	4,013,404
7756200	3,410,637	4,678,167	1,623,065	1,006,624	684,617	70,086	3,384,392
7757100	855,400	1,093,547	379,400	235,304	160,033	9,610	784,347
7758100	2,093,629	2,785,582	966,443	599,387	407,651	17,475	1,990,956
7758200	2,242,786	2,856,431	991,024	614,632	418,019	10,053	2,033,728
7759100	115,438,908	130,092,012	45,134,742	27,992,511	19,038,070	745,780	92,911,103
7759200	102,572,053	120,049,418	41,650,515	25,831,607	17,568,397	384,219	85,434,738
7760100	228,960	293,498	101,828	63,153	42,951	1,304	209,236
7761100	1,498,537	1,749,877	607,111	376,529	256,082	6,932	1,246,654
7762100	6,227,002	7,420,558	2,574,524	1,596,717	1,085,947	27,086	5,284,274
7762200	6,327,397	7,617,192	2,642,745	1,639,028	1,114,723	70,404	5,466,900
7763100	1,075,550	1,418,618	492,182	305,251	207,605	13,070	1,018,108
7763200	588,228	767,844	266,400	165,221	112,369	2,095	546,085
7764100	320,032	354,623	123,035	76,306	51,897	2,954	254,192
7765100	5,522,809	6,422,866	2,228,380	1,382,039	939,942	27,566	4,577,927
7765200	5,310,649	6,799,589	2,359,082	1,463,100	995,073	30,489	4,847,744
7766100	9,452,832	11,289,331	3,916,774	2,429,179	1,652,115	30,920	8,028,988
7766200	9,913,109	12,128,782	4,208,017	2,609,808	1,774,963	16,860	8,609,648
7767100	2,549,501	3,181,376	1,103,762	684,552	465,572	11,622	2,265,508
7767200	2,669,769	3,426,758	1,188,896	737,352	501,482	26,941	2,454,671
7768100	4,172,302	5,356,724	1,858,487	1,152,632	783,919	56,605	3,851,643
7768200	6,002,652	7,533,840	2,613,826	1,621,092	1,102,525	50,303	5,387,746

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ -	\$ -	\$ 8,014	\$ 31,947	\$ 39,961
-	-	3,970	7,730	11,700
-	-	19,003	46,648	65,651
-	-	21,984	18,799	40,783
-	-	1,987	14,050	16,037
-	-	2,150	8,198	10,348
-	-	39,756	25,540	65,296
-	-	39,885	57,389	97,274
-	-	78,132	106,972	185,104
-	-	54,303	54,507	108,810
-	-	4,218	19,250	23,468
-	-	5,216	10,826	16,042
-	-	8,303	19,549	27,852
-	-	6,970	26,969	33,939
-	-	1,007	9,465	10,472
-	-	18,908	296,655	315,563
-	-	19,445	210,289	229,734
-	-	1,405	5,450	6,855
-	-	8,361	15,505	23,866
-	-	8,499	16,109	24,608
-	-	2,093	12,663	14,756
-	-	2,124	8,277	10,401
-	-	1,253	7,443	8,696
-	-	111	150	261
-	-	6,329	34,086	40,415
-	-	7,814	19,596	27,410
-	-	2,615	6,705	9,320
-	-	3,600	2,006	5,606
-	-	9,921	18,170	28,091
-	-	8,717	32,761	41,478
-	-	5,774	11,564	17,338
-	-	33,044	128,512	161,556
-	-	23,927	63,790	87,717
-	-	1,227	10,093	11,320
-	-	646	17,428	18,074
-	-	5,646	29,254	34,900
-	-	9,734	40,399	50,133
-	-	8,148	31,916	40,064
-	-	1,905	5,455	7,360
-	-	4,851	4,596	9,447
-	-	4,975	12,188	17,163
-	-	226,560	622,823	849,383
-	-	209,080	928,237	1,137,317
-	-	511	2,112	2,623
-	-	3,048	10,094	13,142
-	-	12,924	21,141	34,065
-	-	13,266	22,661	35,927
-	-	2,471	10,640	13,111
-	-	1,337	5,152	6,489
-	-	618	6,068	6,686
-	-	11,186	58,005	69,191
-	-	11,842	26,267	38,109
-	-	19,662	49,057	68,719
-	-	21,124	18,858	39,982
-	-	5,541	1,380	6,921
-	-	5,968	284	6,252
-	-	9,329	5,860	15,189
-	-	13,121	3,827	16,948

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 1,922,667	\$ -	\$ 4,501	\$ 1,927,168
952,521	-	3,071	955,592
4,559,277	-	24,990	4,584,267
5,274,432	-	28,367	5,302,799
476,683	-	(1,969)	474,714
515,839	-	(767)	515,072
9,538,401	-	9,278	9,547,679
9,569,431	-	(4,591)	9,564,840
18,745,769	-	26,861	18,772,630
13,028,638	-	18,876	13,047,514
1,011,994	-	840	1,012,834
1,251,364	-	2,616	1,253,980
1,992,061	-	(499)	1,991,562
1,672,373	-	(4,245)	1,668,128
241,587	-	(269)	241,318
4,536,585	-	(61,724)	4,474,861
4,665,241	-	(42,709)	4,622,532
337,155	-	(167)	336,988
2,005,940	-	1,627	2,007,567
2,039,028	-	2,769	2,041,797
502,277	-	(1,808)	500,469
509,717	-	985	510,702
300,691	-	(902)	299,789
26,649	-	31	26,680
1,518,387	-	(3,166)	1,515,221
1,874,857	-	2,828	1,877,685
627,292	-	1,635	628,927
863,707	-	26	863,733
2,380,194	-	2,655	2,382,849
2,091,377	-	3,540	2,094,917
1,385,245	-	3,350	1,388,595
7,928,034	-	(5,335)	7,922,699
5,740,614	-	7,856	5,748,470
294,305	-	(2,504)	291,801
155,095	-	(4,799)	150,296
1,354,585	-	(3,684)	1,350,901
2,335,497	-	5,561	2,341,058
1,954,805	-	6,855	1,961,660
456,946	-	1,297	458,243
1,163,975	-	2,196	1,166,171
1,193,580	-	(1,131)	1,192,449
54,359,868	-	118,351	54,478,219
50,163,495	-	(183,173)	49,980,322
122,640	-	(199)	122,441
731,198	-	(200)	730,998
3,100,732	-	927	3,101,659
3,182,897	-	14,200	3,197,097
592,779	-	(49)	592,730
320,849	-	(1,027)	319,822
148,182	-	(629)	147,553
2,683,840	-	(10,519)	2,673,321
2,841,256	-	(3,822)	2,837,434
4,717,327	-	(3,660)	4,713,667
5,068,097	-	486	5,068,583
1,329,360	-	2,218	1,331,578
1,431,895	-	6,454	1,438,349
2,238,345	-	13,824	2,252,169
3,148,068	-	10,028	3,158,096

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023
and Beginning Net Pension Liability as of July 1, 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	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
7769100	\$ 1,172,871	\$ 1,376,310	\$ 477,504	\$ 296,147	\$ 201,413	\$ 19,531	\$ 994,595
7769200	441,017	527,767	183,106	113,562	77,235	7,729	381,632
7770100	2,705,419	3,796,535	1,317,188	816,919	555,597	34,314	2,724,018
7770200	2,704,805	3,781,380	1,311,930	813,658	553,379	33,958	2,712,925
7771100	630,640	765,824	265,698	164,786	112,073	6,412	548,969
7771200	215,438	267,988	92,977	57,664	39,218	2,982	192,841
7772100	445,627	572,094	198,485	123,100	83,722	5,656	410,963
7772200	368,898	518,926	180,039	111,660	75,941	7,606	375,246
7773100	2,010,036	2,645,779	917,939	569,305	387,191	25,912	1,900,347
7773200	1,677,505	2,171,307	753,324	467,210	317,756	13,384	1,551,674
7774100	208,779	202,696	70,324	43,615	29,663	1,261	144,863
7775100	1,469,853	1,771,599	614,647	381,203	259,261	9,525	1,264,636
7776100	1,994,976	2,337,379	810,941	502,945	342,059	12,755	1,668,700
7777100	2,918,501	3,346,690	1,161,116	720,123	489,765	11,359	2,382,363
7777200	2,992,567	3,620,487	1,256,109	779,037	529,833	12,638	2,577,617
7781100	1,656,402	2,100,458	728,743	451,966	307,387	20,022	1,508,118
7781200	1,490,239	1,889,554	655,571	406,584	276,523	17,998	1,356,676
7782100	4,444,800	5,560,809	1,929,293	1,196,546	813,786	37,421	3,977,046
7782200	1,006,708	1,234,739	428,386	265,685	180,695	14,516	889,282
7783100	4,910,916	6,657,639	2,309,833	1,432,556	974,299	82,716	4,799,404
7783200	5,678,010	6,984,857	2,423,359	1,502,965	1,022,185	20,713	4,969,222
7784100	6,165,229	8,292,844	2,877,159	1,784,411	1,213,600	100,002	5,975,172
7784200	6,913,883	8,798,131	3,052,465	1,893,136	1,287,545	32,527	6,265,673
7785100	311,529	280,996	97,490	60,463	41,122	7,418	206,493
7786100	594,170	769,739	267,057	165,628	112,646	11,505	556,836
7786200	1,314,345	1,656,296	574,643	356,393	242,387	4,674	1,178,097
7787100	145,674	124,396	43,158	26,767	18,204	5,231	93,360
7788100	619,883	973,571	337,775	209,488	142,475	20,460	710,198
7788200	339,087	435,322	151,033	93,670	63,706	3,173	311,582
7789100	5,754,945	7,070,103	2,452,935	1,521,308	1,034,660	30,119	5,039,022
7789200	6,416,317	7,560,993	2,623,247	1,626,935	1,106,499	32,225	5,388,906
7790100	3,158,423	3,708,637	1,286,692	798,005	542,733	4,294	2,631,724
7791100	1,236,590	1,518,260	526,752	326,691	222,187	5,744	1,081,374
7792100	4,625,612	6,122,548	2,124,186	1,317,418	895,992	58,857	4,396,453
7792200	5,522,092	6,411,878	2,224,568	1,379,675	938,334	37,663	4,580,240
7793100	1,609,483	2,449,019	849,674	526,967	358,397	25,627	1,760,665
7793200	1,506,118	2,175,096	754,638	468,026	318,310	16,767	1,557,741
7794100	1,362,493	1,741,668	604,262	374,763	254,881	11,099	1,245,005
7794200	966,448	1,287,907	446,833	277,125	188,476	4,217	916,651
7795100	6,979,037	9,171,192	3,181,897	1,973,409	1,342,140	49,350	6,546,796
7795200	10,491,400	14,590,556	5,062,117	3,139,520	2,135,226	134,497	10,471,360
7796100	835,526	967,635	335,716	208,211	141,607	11,085	696,619
7796200	346,975	465,758	161,592	100,219	68,160	3,840	333,811
7797100	43,026	79,058	27,429	17,011	11,570	4,493	60,503
7798100	1,458,994	1,884,628	653,862	405,524	275,802	4,776	1,339,964
7798200	1,553,447	2,244,050	778,561	482,863	328,401	28,644	1,618,469
7799100	140,142	199,033	69,054	42,827	29,127	6,396	147,404
7800100	4,664,438	5,972,389	2,072,089	1,285,107	874,018	21,127	4,252,341
7800200	5,401,823	6,879,152	2,386,686	1,480,220	1,006,716	14,874	4,888,496
7801100	1,355,527	1,876,798	651,145	403,840	274,656	22,888	1,352,529
7801200	650,206	1,008,427	349,868	216,988	147,576	14,693	729,125
7802100	5,397,316	6,351,638	2,203,667	1,366,712	929,518	31,619	4,531,516
7802200	3,904,515	5,107,301	1,771,951	1,098,962	747,418	35,103	3,653,434
7803100	560,364	717,454	248,917	154,378	104,994	5,714	514,003
7803200	406,084	480,029	166,544	103,290	70,249	2,840	342,923
7804100	905,392	1,007,038	349,386	216,689	147,373	1,803	715,251
7804200	727,756	701,416	243,352	150,927	102,647	4,271	501,197
7805100	686,574	839,577	291,287	180,656	122,866	7,644	602,453
7806100	4,383,642	5,002,733	1,735,672	1,076,462	732,115	29,478	3,573,727

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ -	\$ -	\$ 2,397	\$ 6,117	\$ 8,514
-	-	919	1,809	2,728
-	-	6,612	13,171	19,783
-	-	6,586	30,316	36,902
-	-	1,334	601	1,935
-	-	467	334	801
-	-	996	722	1,718
-	-	904	232	1,136
-	-	4,608	5,398	10,006
-	-	3,782	2,381	6,163
-	-	353	3,142	3,495
-	-	3,085	14,164	17,249
-	-	4,071	21,713	25,784
-	-	5,829	30,020	35,849
-	-	6,305	19,216	25,521
-	-	3,658	3,567	7,225
-	-	3,291	10,379	13,670
-	-	9,685	3,282	12,967
-	-	2,150	1,720	3,870
-	-	11,595	57,035	68,630
-	-	12,165	61,353	73,518
-	-	14,443	9,206	23,649
-	-	15,323	13,146	28,469
-	-	489	8,747	9,236
-	-	1,341	4,788	6,129
-	-	2,885	14,565	17,450
-	-	217	2,740	2,957
-	-	1,696	205	1,901
-	-	758	867	1,625
-	-	12,313	8,354	20,667
-	-	13,168	34,381	47,549
-	-	6,459	22,074	28,533
-	-	2,644	11,974	14,618
-	-	10,663	26,357	37,020
-	-	11,167	46,967	58,134
-	-	4,265	12,085	16,350
-	-	3,788	16,280	20,068
-	-	3,033	5,019	8,052
-	-	2,243	70,001	72,244
-	-	15,973	39,073	55,046
-	-	25,411	21,585	46,996
-	-	1,685	5,795	7,480
-	-	811	3,564	4,375
-	-	138	4,375	4,513
-	-	3,282	44,486	47,768
-	-	3,908	14,495	18,403
-	-	347	33	380
-	-	10,402	54,976	65,378
-	-	11,981	46,136	58,117
-	-	3,269	3,225	6,494
-	-	1,756	3,362	5,118
-	-	11,062	21,155	32,217
-	-	8,895	11,378	20,273
-	-	1,250	1,437	2,687
-	-	836	2,420	3,256
-	-	1,754	12,188	13,942
-	-	1,222	15,350	16,572
-	-	1,462	7,196	8,658
-	-	8,713	29,208	37,921

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 575,101	\$ -	\$ 2,503	\$ 577,604
220,531	-	1,550	222,081
1,586,409	-	5,893	1,592,302
1,580,076	-	2,134	1,582,210
320,005	-	1,514	321,519
111,981	-	679	112,660
239,054	-	683	239,737
216,837	-	1,140	217,977
1,105,557	-	2,560	1,108,117
907,296	-	2,925	910,221
84,698	-	(139)	84,559
740,275	-	922	741,197
976,690	-	(343)	976,347
1,398,438	-	(6,568)	1,391,870
1,512,846	-	(3,065)	1,509,781
877,691	-	4,052	881,743
789,563	-	3,253	792,816
2,323,623	-	9,328	2,332,951
515,944	-	2,306	518,250
2,781,941	-	(346)	2,781,595
2,918,672	-	(14,045)	2,904,627
3,465,223	-	15,604	3,480,827
3,676,361	-	1,712	3,678,073
117,416	-	222	117,638
321,641	-	1,623	323,264
692,095	-	(1,872)	690,223
51,980	-	227	52,207
406,813	-	3,740	410,553
181,902	-	316	182,218
2,954,292	-	3,211	2,957,503
3,159,414	-	1,017	3,160,431
1,549,680	-	(4,447)	1,545,233
634,416	-	(36)	634,380
2,558,350	-	6,252	2,564,602
2,679,249	-	(4,247)	2,675,002
1,023,340	-	326	1,023,666
908,879	-	(1,206)	907,673
727,768	-	2,000	729,768
538,161	-	(12,711)	525,450
3,832,247	-	2,581	3,834,828
6,096,767	-	25,628	6,122,395
404,333	-	(302)	404,031
194,620	-	65	194,685
33,035	-	(488)	32,547
787,505	-	(10,822)	776,683
937,692	-	3,017	940,709
83,167	-	1,499	84,666
2,495,605	-	(4,950)	2,490,655
2,874,502	-	(7,253)	2,867,249
784,233	-	3,095	787,328
421,378	-	1,367	422,745
2,654,077	-	100	2,654,177
2,134,122	-	(487)	2,133,635
299,793	-	1,170	300,963
200,583	-	268	200,851
420,798	-	(1,592)	419,206
293,091	-	(2,590)	290,501
350,823	-	487	351,310
2,090,427	-	(3,170)	2,087,257

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023
and Beginning Net Pension Liability as of July 1, 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	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
7806200	\$ 5,219,782	\$ 6,032,376	\$ 2,092,901	\$ 1,298,015	\$ 882,796	\$ 36,563	\$ 4,310,275
7807100	425,036	-	-	-	-	92,934	92,934
7808100	680,427	824,296	285,985	177,368	120,630	4,318	588,301
7808200	522,767	706,972	245,280	152,123	103,460	7,547	508,410
7810100	617,424	817,476	283,619	175,900	119,632	5,894	585,045
7810200	732,366	974,076	337,951	209,597	142,549	15,183	705,280
7811100	619,473	594,827	206,372	127,992	87,049	3,770	425,183
7811200	408,236	453,761	157,430	97,638	66,405	997	322,470
7812100	3,684,263	4,217,966	1,463,401	907,600	617,270	39,228	3,027,499
7812200	1,309,735	1,622,955	563,076	349,219	237,508	13,163	1,162,966
7813100	893,713	1,072,456	372,083	230,766	156,946	11,645	771,440
7813200	175,383	248,286	86,142	53,425	36,335	3,930	179,832
7814100	1,170,617	1,430,868	496,432	307,887	209,398	8,954	1,022,671
7815100	3,038,769	3,779,739	1,311,360	813,304	553,138	3,581	2,681,383
7815200	2,915,018	3,671,761	1,273,898	790,070	537,337	11,017	2,612,322
7816100	3,168,769	3,985,213	1,382,649	857,517	583,208	12,306	2,835,680
7816200	4,229,875	5,248,114	1,820,806	1,129,262	768,025	17,487	3,735,580
7817100	16,039,615	21,633,759	7,505,719	4,655,039	3,165,950	125,515	15,452,223
7817200	16,096,573	19,267,839	6,684,876	4,145,953	2,819,714	99,815	13,750,358
7819100	2,474,410	3,137,806	1,088,645	675,177	459,196	19,130	2,242,148
7819200	2,609,737	3,168,242	1,099,205	681,726	463,650	11,748	2,256,329
7820100	204,374	210,273	72,953	45,245	30,772	1,483	150,453
7820200	98,345	122,628	42,545	26,386	17,946	4,404	91,281
7821100	705,525	1,026,613	356,178	220,901	150,238	13,186	740,503
7822100	9,135,976	10,619,236	3,684,288	2,284,992	1,554,051	16,793	7,540,124
7822200	10,120,761	11,539,259	4,003,485	2,482,958	1,688,690	18,196	8,193,329
7823100	662,192	751,174	260,616	161,634	109,929	1,012	533,191
7823200	728,165	987,842	342,727	212,559	144,564	4,379	704,229
7824100	319,213	357,527	124,042	76,931	52,322	3,233	256,528
7824200	311,734	334,290	115,980	71,931	48,921	1,508	238,340
7825100	3,857,187	4,856,994	1,685,108	1,045,103	710,787	39,304	3,480,302
7825200	4,790,546	5,955,213	2,066,130	1,281,412	871,504	48,136	4,267,182
7826100	1,720,429	2,306,059	800,075	496,206	337,476	20,954	1,654,711
7826200	1,798,593	2,359,858	818,740	507,782	345,349	26,444	1,698,315
7827100	1,550,988	1,949,920	676,515	419,574	285,357	10,210	1,391,656
7827200	1,839,570	2,276,886	789,953	489,928	333,206	11,050	1,624,137
7828100	2,722,732	3,242,248	1,124,881	697,650	474,480	1,826	2,298,837
7828200	2,579,926	2,884,468	1,000,751	620,665	422,122	9,874	2,053,412
7829100	944,730	1,188,391	412,306	255,712	173,913	11,673	853,604
7829200	837,882	1,003,881	348,291	216,010	146,911	3,728	714,940
7830100	3,016,129	3,636,778	1,261,761	782,543	532,217	19,782	2,596,303
7830200	3,537,359	4,209,125	1,460,334	905,698	615,976	5,829	2,987,837
7831100	815,652	1,182,960	410,422	254,543	173,118	25,177	863,260
7831200	922,090	1,184,097	410,816	254,788	173,284	12,819	851,707
7832100	418,992	533,955	185,253	114,894	78,141	13,202	391,490
7832200	290,529	421,809	146,344	90,763	61,729	4,689	303,525
7834100	1,977,561	2,614,333	907,029	562,538	382,589	24,088	1,876,244
7834200	902,114	1,166,290	404,638	250,956	170,678	12,150	838,422
7835100	512,523	674,768	234,107	145,193	98,748	14,420	492,468
7835200	631,971	739,555	256,585	159,134	108,229	4,456	528,404
7836200	11,817,731	13,586,297	4,713,694	2,923,428	1,988,260	31,254	9,656,636
7837200	250,781	399,203	138,501	85,898	58,421	14,088	296,908
7839100	-	-	-	-	-	20	20
7840100	451,979	517,663	179,601	111,388	75,756	7,183	373,928
7841200	445,935	795,249	275,908	171,118	116,379	16,635	580,040
7843200	3,701,985	4,575,240	1,587,356	984,476	669,555	74,692	3,316,079
7844200	620,907	705,836	244,886	151,878	103,294	4,099	504,157
7845100	823,335	961,195	333,481	206,825	140,664	8,623	689,593
7846100	1,061,208	1,392,854	483,243	299,707	203,835	16,672	1,003,457

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ -	\$ -	\$ 10,506	\$ 26,606	\$ 37,112
-	-	-	21,937	21,937
-	-	1,436	12,308	13,744
-	-	1,231	919	2,150
-	-	1,424	5,466	6,890
-	-	1,696	1,231	2,927
-	-	1,036	9,376	10,412
-	-	790	3,185	3,975
-	-	7,346	17,846	25,192
-	-	2,827	13,464	16,291
-	-	1,868	2,093	3,961
-	-	432	2,915	3,347
-	-	2,492	4,095	6,587
-	-	6,583	28,874	35,457
-	-	6,395	13,113	19,508
-	-	6,941	21,788	28,729
-	-	9,140	26,459	35,599
-	-	37,678	79,824	117,502
-	-	33,557	52,493	86,050
-	-	5,465	8,467	13,932
-	-	5,518	4,669	10,187
-	-	366	6,742	7,108
-	-	214	917	1,131
-	-	1,788	3,205	4,993
-	-	18,495	69,716	88,211
-	-	20,097	96,396	116,493
-	-	1,308	7,286	8,594
-	-	1,720	6,904	8,624
-	-	623	4,275	4,898
-	-	582	7,804	8,386
-	-	8,459	7,610	16,069
-	-	10,372	746	11,118
-	-	4,016	19,423	23,439
-	-	4,110	6,921	11,031
-	-	3,396	6,171	9,567
-	-	3,965	2,579	6,544
-	-	5,647	45,696	51,343
-	-	5,024	21,235	26,259
-	-	2,070	55	2,125
-	-	1,748	2,540	4,288
-	-	6,334	37,386	43,720
-	-	7,331	28,513	35,844
-	-	2,060	7,398	9,458
-	-	2,062	6,888	8,950
-	-	930	2,295	3,225
-	-	735	6,343	7,078
-	-	4,553	7,522	12,075
-	-	2,031	34,829	36,860
-	-	1,175	48	1,223
-	-	1,288	7,604	8,892
-	-	23,662	60,004	83,666
-	-	695	1,934	2,629
-	-	-	61	61
-	-	902	2,755	3,657
-	-	1,385	4,730	6,115
-	-	7,968	112,300	120,268
-	-	1,229	8,342	9,571
-	-	1,674	6,003	7,677
-	-	2,426	9,093	11,519

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 2,520,671	\$ -	\$ 3,284	\$ 2,523,955
-	-	11,232	11,232
344,438	-	(2,149)	342,289
295,413	-	1,243	296,656
341,588	-	182	341,770
407,025	-	2,697	409,722
248,553	-	(516)	248,037
189,607	-	(369)	189,238
1,762,507	-	5,610	1,768,117
678,163	-	132	678,295
448,133	-	1,794	449,927
103,748	-	(354)	103,394
597,898	-	1,238	599,136
1,579,390	-	(6,181)	1,573,209
1,534,271	-	(2,018)	1,532,253
1,665,249	-	(3,991)	1,661,258
2,192,962	-	(2,693)	2,190,269
9,039,819	-	2,596	9,042,415
8,051,202	-	8,015	8,059,217
1,311,154	-	(797)	1,310,357
1,323,872	-	(2,772)	1,321,100
87,864	-	(1,190)	86,674
51,241	-	981	52,222
428,977	-	1,203	430,180
4,437,322	-	(15,104)	4,422,218
4,821,761	-	(20,431)	4,801,330
313,883	-	(1,467)	312,416
412,777	-	(710)	412,067
149,395	-	(651)	148,744
139,685	-	(1,274)	138,411
2,029,529	-	7,899	2,037,428
2,488,428	-	10,715	2,499,143
963,603	-	(238)	963,365
986,083	-	3,786	989,869
814,788	-	(340)	814,448
951,413	-	1,313	952,726
1,354,796	-	(9,443)	1,345,353
1,205,295	-	(868)	1,204,427
496,577	-	2,893	499,470
419,479	-	401	419,880
1,519,653	-	(4,782)	1,514,871
1,758,813	-	(1,597)	1,757,216
494,308	-	2,946	497,254
494,783	-	1,362	496,145
223,117	-	2,074	225,191
176,256	-	(578)	175,678
1,092,417	-	4,004	1,096,421
487,342	-	(6,865)	480,477
281,957	-	3,182	285,139
309,028	-	(626)	308,402
5,677,130	-	(113)	5,677,017
166,810	-	1,696	168,506
-	-	(192)	(192)
216,309	-	992	217,301
332,300	-	1,628	333,928
1,911,796	-	(5,582)	1,906,214
294,938	-	(646)	294,292
401,642	-	89	401,731
582,014	-	1,804	583,818

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023
and Beginning Net Pension Liability as of July 1, 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	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
7846200	\$ 703,374	\$ 883,400	\$ 306,491	\$ 190,085	\$ 129,279	\$ 6,744	\$ 632,599
7847200	650,104	850,059	294,924	182,911	124,400	7,343	609,578
7849200	1,215,487	1,822,620	632,348	392,182	266,728	29,613	1,320,871
7850100	8,700,286	11,130,963	3,861,829	2,395,103	1,628,939	69,059	7,954,930
7850200	11,030,149	13,317,804	4,620,542	2,865,656	1,948,968	38,419	9,473,585
7851200	4,938,678	7,568,823	2,625,963	1,628,620	1,107,645	85,836	5,448,064
7852200	12,303,721	13,362,258	4,635,965	2,875,221	1,955,474	77,019	9,543,679
7853100	269,016	337,700	117,163	72,665	49,420	7,308	246,556
7854100	81,647	138,161	47,934	29,729	20,219	5,290	103,172
7855100	3,572,293	4,852,195	1,683,443	1,044,070	710,085	67,222	3,504,820
7855200	5,474,046	7,950,724	2,758,462	1,710,795	1,163,533	56,473	5,689,263
7856200	3,206,059	4,436,321	1,539,158	954,584	649,225	48,598	3,191,565
7857100	839,828	1,213,522	421,025	261,119	177,591	11,020	870,755
7858100	2,286,222	3,108,254	1,078,392	668,818	454,871	27,364	2,229,445
7859100	455,052	761,025	264,033	163,753	111,371	11,723	550,880
7859200	1,027,914	1,565,872	543,271	336,936	229,154	16,440	1,125,801
7860200	4,777,638	6,225,853	2,160,027	1,339,647	911,110	18,906	4,429,690
7861100	56,446	75,395	26,158	16,223	11,034	2,364	55,779
7862200	2,662,598	4,044,569	1,403,242	870,289	591,895	41,709	2,907,135
7863100	55,729	64,787	22,477	13,940	9,481	426	46,324
7864100	2,144,441	3,081,480	1,069,103	663,057	450,953	29,093	2,212,206
7864200	5,491,973	7,282,144	2,526,502	1,566,934	1,065,691	45,853	5,204,980
7865100	902,421	1,298,768	450,601	279,462	190,066	12,607	932,736
7865200	939,608	1,101,377	382,117	236,988	161,179	18,256	798,540
7866100	186,651	246,518	85,528	53,045	36,076	1,133	175,782
7867100	1,824,204	2,555,987	886,786	549,984	374,051	67,211	1,878,032
7867200	3,403,671	4,205,589	1,459,107	904,937	615,459	122,671	3,102,174
7868200	175,178	331,385	114,972	71,306	48,496	8,758	243,532
7869100	500,434	546,458	189,591	117,584	79,970	2,581	389,726
7870100	507,913	708,235	245,719	152,394	103,645	3,810	505,568
7871200	666,904	764,687	265,304	164,541	111,907	14,878	556,630
7872200	375,864	401,729	139,378	86,442	58,790	1,887	286,497
7873100	761,972	1,057,806	367,000	227,613	154,803	10,667	760,083
7874100	427,393	499,857	173,423	107,557	73,151	3,430	357,561
7875100	420,426	531,176	184,289	114,296	77,734	5,607	381,926
7876200	4,778,970	5,564,092	1,930,433	1,197,252	814,266	39,416	3,981,367
7877100	74,681	110,504	38,339	23,778	16,171	786	79,074
7878200	3,353,269	3,904,640	1,354,694	840,180	571,417	35,872	2,802,163
7879200	543,973	679,946	235,904	146,307	99,505	920	482,636
7880100	681,554	841,471	291,944	181,063	123,143	7,040	603,190
7881100	187,471	292,867	101,609	63,018	42,859	6,608	214,094
7882100	568,866	687,524	238,533	147,938	100,614	29,529	516,614
7883200	763,303	1,038,358	360,253	223,428	151,956	80,594	816,231
7884200	572,247	663,023	230,032	142,666	97,029	30,127	499,854
7885200	969,112	1,874,651	650,400	403,378	274,342	27,245	1,355,365
7886100	285,816	381,270	132,280	82,040	55,796	1,312	271,428
7887200	139,425	184,889	64,146	39,783	27,057	4,300	135,286
7888100	103,980	260,410	90,348	56,034	38,109	5,154	189,645
7888200	341,853	635,366	220,437	136,715	92,981	8,275	458,408
7889100	260,001	295,266	102,441	63,534	43,210	34	209,219
7890100	101,009	171,502	59,502	36,903	25,098	1,768	123,271
7890200	325,462	541,785	187,969	116,578	79,286	7,016	390,849
7891200	709,726	1,025,224	355,696	220,602	150,034	7,006	733,338
7892200	275,982	648,753	225,081	139,595	94,940	11,852	471,468
7893200	467,038	657,467	228,105	141,470	96,216	3,172	468,963
7894200	688,930	1,016,762	352,760	218,782	148,796	6,769	727,107
7895200	-	913,836	317,050	196,634	133,733	34,045	681,462
7896200	527,787	651,910	228,177	140,275	95,402	537	462,391
7897200	-	1,085,338	376,552	233,537	158,832	40,435	809,356
7898200	-	548,352	190,248	117,992	80,247	20,430	408,917
7899200	-	1,200,767	416,600	258,375	175,724	44,735	895,434
7900200	-	-	-	-	-	-	-
7901200	-	1,227,793	425,976	264,190	179,679	45,743	915,588
7902100	-	375,840	130,396	80,871	55,002	14,003	280,272
Total '77 Fund	\$ 1,024,430,769	\$ 1,262,901,734	\$ 438,157,124	\$ 271,744,600	\$ 184,816,885	\$ 8,243,291	\$ 902,961,900

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

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ -	\$ -	\$ 1,539	\$ 6,019	\$ 7,558
-	-	1,480	1,118	2,598
-	-	3,174	9,800	12,974
-	-	19,386	976	20,362
-	-	23,194	70,940	94,134
-	-	13,182	47,741	60,923
-	-	23,272	76,585	99,857
-	-	588	1,565	2,153
-	-	241	3,475	3,716
-	-	8,451	36,897	45,348
-	-	13,847	53,651	67,498
-	-	7,726	10,166	17,892
-	-	2,113	11,449	13,562
-	-	5,413	15,632	21,045
-	-	1,325	4,623	5,948
-	-	2,727	23,556	26,283
-	-	10,843	41,027	51,870
-	-	131	1,135	1,266
-	-	7,044	43,598	50,642
-	-	113	6,890	7,003
-	-	5,367	18,378	23,745
-	-	12,683	31,553	44,236
-	-	2,262	8,832	11,094
-	-	1,918	17,769	19,687
-	-	429	4,539	4,968
-	-	4,452	60,234	64,686
-	-	7,325	128,977	136,302
-	-	577	8,050	8,627
-	-	952	8,100	9,052
-	-	1,233	11,772	13,005
-	-	1,332	3,138	4,470
-	-	700	5,806	6,506
-	-	1,842	13,764	15,606
-	-	871	5,120	5,991
-	-	925	1,935	2,860
-	-	9,691	119,241	128,932
-	-	192	3,609	3,801
-	-	6,800	75,022	81,822
-	-	1,184	26,904	28,088
-	-	1,466	25,707	27,173
-	-	510	7,607	8,117
-	-	1,197	7,608	8,805
-	-	1,808	153,762	155,570
-	-	1,155	29,524	30,679
-	-	3,265	78,251	81,516
-	-	664	28,137	28,801
-	-	322	21,432	21,754
-	-	454	11,120	11,574
-	-	1,107	36,131	37,238
-	-	514	31,227	31,741
-	-	299	9,276	9,575
-	-	944	41,050	41,994
-	-	1,786	93,857	95,643
-	-	1,130	21,176	22,306
-	-	1,145	40,672	41,817
-	-	1,771	103,948	105,719
-	-	1,592	2,335	3,927
-	-	1,135	111,246	112,381
-	-	1,890	63,744	65,634
-	-	955	26,570	27,525
-	-	2,091	70,911	73,002
-	-	-	-	-
-	-	2,138	114,303	116,441
-	-	655	45,764	46,419
\$ -	\$ -	\$ 2,199,489	\$ 8,243,291	\$ 10,442,780

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 369,135	\$ -	\$ 445	\$ 369,580
355,203	-	1,647	356,850
761,595	-	5,442	767,037
4,651,151	-	18,135	4,669,286
5,564,938	-	1,165	5,566,103
3,162,686	-	8,540	3,171,226
5,583,514	-	9,960	5,593,474
141,110	-	1,314	142,424
57,732	-	(415)	57,317
2,027,524	-	9,908	2,037,432
3,322,266	-	(555)	3,321,711
1,853,748	-	9,821	1,863,569
507,079	-	(241)	506,838
1,298,806	-	3,074	1,301,880
317,999	-	1,853	319,852
654,311	-	(1,432)	652,879
2,601,516	635,978	(8,002)	3,229,492
31,504	-	673	32,177
1,690,052	-	979	1,691,031
27,072	-	(1,373)	25,699
1,287,618	-	3,815	1,291,433
3,042,895	-	7,068	3,049,963
542,699	-	2,144	544,843
460,218	-	1,006	461,224
103,009	-	(766)	102,243
1,068,037	-	5,333	1,073,370
1,757,335	-	11,249	1,768,584
138,472	-	(114)	138,358
228,341	-	(335)	228,006
295,941	-	366	296,307
319,530	-	5,626	325,156
167,865	-	1,085	168,950
442,012	-	452	442,464
208,869	-	1,034	209,903
221,956	-	197	222,153
2,324,995	-	(28,701)	2,296,294
46,175	-	(758)	45,417
1,631,581	-	(10,446)	1,621,135
284,120	-	(8,091)	276,029
351,615	-	(5,997)	345,618
122,377	-	204	122,581
287,287	-	6,741	294,028
433,885	-	(18,529)	415,356
277,049	-	473	277,522
783,336	-	(10,483)	772,853
159,316	-	(5,477)	153,839
77,257	-	(3,657)	73,600
108,814	-	(1,363)	107,451
265,492	-	(5,801)	259,691
123,379	-	(6,279)	117,100
71,663	-	(1,333)	70,330
226,389	-	(7,275)	219,114
428,397	-	(18,078)	410,319
271,086	-	(1,794)	269,292
274,727	-	(6,581)	268,146
424,861	-	(17,030)	407,831
381,853	-	5,060	386,913
272,405	-	(19,295)	253,110
453,516	977,993	(3,717)	1,427,792
229,133	-	(981)	228,152
501,749	-	(4,176)	497,573
-	-	-	-
513,042	-	(10,936)	502,106
157,047	208,513	(5,066)	360,494
\$ 527,712,380	\$ 1,822,484	\$ -	\$ 529,534,864

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, 2024

Note 1. 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 (asset) 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.

Note 2. Plan Description

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

Note 3. Special Funding Situation

This pension plan does not have a special funding situation.

Note 4. 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.

Note 5. Collective Net Pension Liability

The components of the collective net pension liability at June 30, 2024 are as follows:

Total pension liability	\$ 9,544,024,995
Plan fiduciary net position	<u>8,281,123,261</u>
Net pension liability	<u><u>\$ 1,262,901,734</u></u>

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2024

Note 5. Collective Net Pension Liability (Continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023 using member census data as of June 30, 2023. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2023 to the June 30, 2024 measurement date. The valuation was performed using the assumptions in place at the time of the valuation as reported within the System's ACFR as of June 30, 2024.

For details, please refer to Note 8 of the System's June 30, 2024 ACFR's, which can be found on the INPRS website at:

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

There were no changes in actuarial assumptions for the June 30, 2024 actuarial valuation. An assumption study was concluded in February 2020 and an asset-liability study was concluded in May 2021. The resulting key actuarial assumptions are as follows:

- The investment return assumption is 6.25 percent.
- The price inflation assumption is 2.00 percent per year.
- Future salary increase rates are 2.65 percent per year.
- COLAs are generally assumed to be 1.95 percent per year, except for benefits paid under HEA 1617-2017, which are assumed to be 2.65 percent per year.
- The mortality tables are based upon the Pub-2010 family of tables, with specific adjustments for healthy employees, retirees, beneficiaries, and disabled members. Mortality tables are all projected generationally using SOA Scale MP-2019.

For further information reference Appendix C in the '77 Fund Actuarial Valuation report located at:

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

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, 2024

Note 5. Collective Net Pension Liability (Continued)

Net pension liability - beginning July 1, 2023	\$ 1,024,430,769
Total pension expense (income)	529,534,864
Change in deferred outflows of resources	(92,504,084)
Change in deferred inflows of resources	15,146,256
Defined benefit plan employer contributions	(213,706,071)
Net pension liability - ending June 30, 2024	<u>\$ 1,262,901,734</u>

Note 6. 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/actuarialvaluation.htm>

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, 2024	7.27
June 30, 2023	6.74
June 30, 2022	5.87
June 30, 2021	5.04
June 30, 2020	4.11
June 30, 2019	3.62
June 30, 2018	2.69
June 30, 2017	1.83
June 30, 2016	1.04
June 30, 2015	0.31

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, 2024

Note 7. Collective Pension Expense

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

The components of the collective pension expense, for the period ended June 30, 2024, comprise the following:

Service cost	\$	235,858,613
Interest on the total pension liability		553,835,768
Member contributions		(66,072,688)
Pension plan administrative expenses		2,475,046
Projected earnings on plan investments		(483,685,617)
Plan amendments		97,944,353
Recognition of outflow (inflow) of resources due to amortization		187,649,610
Miscellaneous (income) / expense		(292,705)
Total pension expenses (income) - before reconciling items		527,712,380
Reconciling items:		
Employer specific liability payments		1,822,484
Total pension expense (income) - Schedule of Pension Amounts	\$	<u>529,534,864</u>

Note 8. Additional Financial and Actuarial Information

Additional financial and actuarial information required for GASB Statement No. 68 disclosures are available in the INPRS ACFR 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, 2024

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7700100	\$ 142,964	\$ 95,177	\$ 256,715	\$ 107,206	\$ 66,884	\$ 43,950	\$ 28,523	\$ 598,455
7700200	134,122	89,307	240,719	100,645	62,609	41,016	26,291	560,587
7701100	1,200,207	803,366	2,157,212	904,052	566,521	377,984	243,206	5,052,341
7701200	1,291,120	863,860	2,320,782	973,281	610,751	408,409	264,887	5,441,970
7702100	260,018	173,575	466,643	195,472	122,465	81,072	51,948	1,091,175
7702200	159,859	102,940	283,076	117,979	75,564	49,183	32,051	660,793
7703100	73,467	50,163	133,016	56,301	34,715	22,768	14,120	311,083
7704100	354,636	235,832	636,149	265,686	166,257	109,740	71,672	1,485,336
7704200	333,063	222,801	598,697	250,979	156,545	103,634	68,056	1,400,712
7705100	108,043	72,003	193,947	81,144	50,723	33,779	22,792	454,388
7706100	152,212	102,689	274,271	115,289	71,957	48,175	31,086	643,467
7706200	90,833	59,436	162,019	67,202	42,052	26,985	17,939	375,633
7707100	342,642	225,983	612,439	255,081	158,984	105,361	66,770	1,424,618
7707200	399,945	266,373	717,547	299,844	187,249	123,735	78,873	1,673,621
7708100	543,438	360,023	973,290	406,168	253,278	166,014	105,074	2,263,847
7708200	-	31,093	31,032	31,166	31,786	28,312	-	153,389
7709100	73,541	49,975	133,119	56,147	35,012	22,890	14,281	311,424
7710100	-	(2,493)	(2,304)	(2,365)	(1,077)	(37)	-	(8,276)
7711100	1,144,424	768,670	2,061,761	864,662	542,098	362,807	232,220	4,832,218
7711200	1,344,908	903,405	2,421,828	1,016,765	639,516	424,456	275,524	5,681,494
7712100	252,909	172,547	458,051	193,619	119,901	79,774	51,361	1,075,253
7712200	159,195	103,020	282,728	116,490	71,013	45,802	29,547	648,600
7713100	180,160	119,351	322,619	134,412	83,297	53,888	34,099	747,666
7713200	174,310	114,206	311,063	128,925	79,715	51,876	33,041	718,826
7714100	140,926	93,608	252,547	105,363	65,925	44,404	28,583	590,430
7714200	142,760	95,502	256,746	107,537	67,392	44,960	28,486	600,623
7715100	153,818	104,170	277,015	116,493	73,309	48,912	31,401	651,300
7716100	816,195	555,757	1,473,620	622,863	390,095	260,346	168,355	3,471,036
7716200	1,025,879	685,804	1,838,669	770,081	486,882	324,669	208,944	4,315,049
7717100	64,205	43,606	116,071	49,032	30,892	19,897	12,641	272,139
7718100	14,499	8,483	24,753	9,756	5,864	3,848	2,765	55,469
7719100	2,398,641	1,606,328	4,311,902	1,810,492	1,128,608	743,310	479,074	10,079,714
7719200	2,840,417	1,908,510	5,110,202	2,149,296	1,343,519	882,110	564,339	11,957,976
7720100	344,750	232,114	621,523	261,203	163,732	107,743	69,830	1,456,145
7720200	139,429	88,202	245,570	101,986	65,121	42,125	27,840	570,844
7721100	180,171	120,364	323,607	135,340	85,113	55,632	35,387	755,443
7722100	396,075	269,852	716,739	303,529	189,495	124,611	79,532	1,683,758
7722200	229,939	157,535	416,558	176,725	109,940	73,275	46,296	980,329
7723100	645,762	432,918	1,161,695	487,312	303,509	202,528	128,643	2,716,605
7723200	617,133	406,729	1,102,636	458,689	284,596	187,741	121,967	2,562,358
7724100	59,729	40,126	107,449	45,078	28,093	18,778	12,103	251,627
7724200	21,375	14,931	39,098	16,783	10,813	7,314	4,739	93,678
7725100	223,871	152,658	405,526	171,667	106,772	70,377	44,895	951,895
7725200	154,741	104,463	279,095	117,506	73,057	48,585	30,956	653,662
7726100	1,299,601	879,494	2,341,203	988,397	618,307	414,342	268,410	5,510,153
7726200	1,356,028	920,695	2,447,022	1,034,001	648,788	433,600	279,108	5,763,214
7727100	227,118	154,104	410,112	172,703	108,633	72,997	45,955	964,504
7727200	272,042	183,612	490,213	205,810	129,110	85,739	54,858	1,149,342
7728100	28,667	14,954	47,424	17,898	13,670	9,521	6,361	109,828
7729100	563,223	378,736	1,014,338	427,271	268,505	179,382	114,522	2,382,754
7729200	603,074	403,346	1,084,088	455,065	286,942	192,312	121,440	2,543,193
7730100	781,030	528,736	1,409,952	595,047	370,924	246,910	157,292	3,308,861
7730200	806,966	540,326	1,450,466	608,473	377,817	249,276	162,622	3,388,980
7731100	232,527	157,402	419,477	176,903	111,503	74,332	48,416	988,033
7731200	112,043	76,202	202,620	85,546	53,646	35,662	22,878	476,554
7732100	94,220	63,930	171,224	72,280	45,794	30,553	20,095	403,876
7733100	37,850	22,771	65,456	26,004	16,077	9,899	5,842	146,049
7734100	470,558	317,855	849,076	357,421	223,855	149,182	94,923	1,992,312
7735100	677,898	479,053	1,245,399	535,189	335,659	229,801	144,703	2,969,804
7735200	772,508	523,085	1,394,719	587,733	367,600	248,818	155,236	3,277,191
7736100	383,233	257,879	691,258	292,452	185,173	123,444	79,388	1,629,594
7737100	1,832,133	1,250,866	3,312,378	1,401,955	894,204	593,594	373,400	7,826,397
7737200	2,114,942	1,447,182	3,834,713	1,622,346	1,023,472	674,234	434,906	9,036,853
7738100	191,750	126,446	342,415	142,231	88,772	58,312	37,320	795,496
7738200	207,397	138,161	371,915	155,195	97,697	64,632	41,949	869,549
7739100	3,832,577	2,587,579	6,915,269	2,908,921	1,820,925	1,209,636	768,454	16,210,784
7739200	3,844,924	2,577,305	6,919,387	2,900,311	1,812,453	1,200,046	766,680	16,176,182

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease	Current (6.25%)	1% Increase
\$ 1,863,369	\$ 852,080	\$ 40,658
1,745,994	798,406	38,096
15,608,444	7,137,415	340,566
16,794,350	7,679,705	366,442
3,379,860	1,545,539	73,746
2,077,959	950,207	45,340
955,850	437,090	20,856
4,618,515	2,111,951	100,773
4,335,434	1,982,503	94,596
1,405,743	642,817	30,672
1,981,573	906,132	43,237
1,183,697	541,280	25,827
4,456,952	2,038,071	97,248
5,204,288	2,379,812	113,554
7,072,904	3,234,291	154,326
-	-	-
959,440	438,732	20,934
-	-	-
14,914,134	6,819,922	325,417
17,508,821	8,006,418	382,031
3,293,968	1,506,263	71,872
2,072,988	947,934	45,231
2,345,575	1,072,582	51,179
2,270,455	1,038,232	49,540
1,834,094	838,693	40,019
1,859,227	850,185	40,567
2,000,353	914,720	43,646
10,615,985	4,854,468	231,634
13,339,371	6,099,815	291,056
834,884	381,775	18,217
187,248	85,625	4,086
31,232,631	14,282,029	681,476
36,964,418	16,903,056	806,540
4,492,026	2,054,110	98,013
1,815,314	830,105	39,609
2,347,508	1,073,466	51,221
5,160,376	2,359,732	112,596
2,994,592	1,369,364	65,340
8,407,118	3,844,399	183,438
8,029,583	3,671,761	175,200
777,163	355,381	16,957
278,939	127,553	6,086
2,913,948	1,332,488	63,580
2,015,267	921,539	43,972
16,868,366	7,713,551	368,057
17,615,150	8,055,040	384,351
2,958,137	1,352,694	64,545
3,543,080	1,620,177	77,308
373,392	170,744	8,147
7,333,340	3,353,383	160,009
7,856,144	3,592,450	171,416
10,165,263	4,648,362	221,799
10,504,409	4,803,447	229,199
3,024,419	1,383,004	65,991
1,459,045	667,191	31,835
1,236,170	565,275	26,972
492,148	225,049	10,738
6,128,101	2,802,253	133,711
8,831,878	4,038,633	192,706
10,062,249	4,601,256	219,552
4,985,003	2,279,538	108,770
23,860,903	10,911,092	520,629
27,603,659	12,622,577	602,294
2,494,711	1,140,779	54,433
2,699,635	1,234,486	58,904
49,919,073	22,826,949	1,089,202
50,081,465	22,901,207	1,092,745

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7740100	\$ 7,537,391	\$ 5,081,943	\$ 13,573,438	\$ 5,703,617	\$ 3,567,409	\$ 2,364,561	\$ 1,530,554	\$ 31,821,522
7740200	5,240,181	3,539,558	9,437,587	3,965,052	2,470,167	1,635,198	1,056,531	22,104,093
7741100	407,374	272,550	731,710	307,161	194,045	126,966	80,218	1,712,650
7741200	504,054	338,639	906,408	381,115	238,113	157,796	101,349	2,123,420
7742100	801,466	535,350	1,439,029	602,763	375,627	249,332	160,375	3,362,476
7742200	672,183	446,118	1,205,059	502,696	313,043	208,017	132,655	2,807,588
7743100	96,621	64,704	174,474	73,009	45,385	29,788	17,739	405,099
7744100	1,824,905	1,168,206	3,226,171	1,319,655	810,164	534,704	340,099	7,398,999
7744200	1,872,786	1,218,512	3,335,909	1,376,420	850,792	567,638	358,381	7,707,652
7745100	135,829	90,857	243,737	102,182	63,952	42,338	27,934	571,000
7746100	806,360	539,674	1,449,661	608,606	378,924	251,984	162,148	3,390,997
7746200	819,853	550,194	1,475,061	620,129	387,964	255,163	165,358	3,453,869
7747100	201,693	133,644	361,601	150,844	94,841	62,081	40,072	843,083
7747200	204,767	138,606	369,801	155,893	98,606	64,587	41,923	869,416
7748100	120,820	80,056	216,516	90,235	55,732	37,291	24,665	504,495
7748200	10,712	7,205	19,302	8,110	5,091	3,391	2,177	45,276
7749100	607,713	405,069	1,093,727	456,018	283,814	189,411	124,900	2,552,939
7749200	750,923	506,695	1,357,234	569,826	356,703	237,140	155,199	3,182,797
7750100	252,410	171,755	455,535	192,256	120,031	79,338	50,146	1,069,061
7750200	347,209	233,983	625,242	262,587	164,117	109,535	70,549	1,466,013
7751100	956,836	644,147	1,723,202	723,807	452,043	302,111	197,233	4,042,543
7751200	840,224	564,444	1,512,619	634,912	393,882	257,954	166,830	3,530,641
7752100	555,361	373,072	1,002,017	422,040	266,233	177,938	114,524	2,355,824
7753100	3,184,453	2,134,759	5,731,673	2,402,213	1,507,901	988,731	636,482	13,401,759
7753200	2,306,625	1,557,999	4,163,010	1,751,812	1,100,768	725,582	468,414	9,767,585
7754100	118,578	77,304	210,740	87,235	54,938	36,573	24,034	490,824
7754200	62,579	37,062	107,435	42,703	28,958	19,939	12,969	249,066
7755100	544,172	361,015	975,523	406,621	254,753	171,844	110,486	2,280,242
7756100	938,234	629,450	1,688,425	707,841	444,942	299,851	192,762	3,963,271
7756200	786,145	529,127	1,416,030	595,763	378,283	257,002	168,123	3,344,328
7757100	183,750	123,919	331,391	139,584	87,786	57,552	36,755	776,987
7758100	468,845	315,426	843,560	355,105	223,080	148,690	95,648	1,981,509
7758200	480,886	320,922	862,474	361,367	225,695	149,869	96,238	2,016,565
7759100	21,840,123	14,696,571	39,356,019	16,524,661	10,274,515	6,845,814	4,364,140	92,061,720
7759200	20,167,557	13,350,577	36,158,717	15,091,647	9,396,671	6,252,953	4,046,856	84,297,421
7760100	49,330	32,831	88,484	36,974	23,045	15,406	9,873	206,613
7761100	293,775	196,304	528,085	221,114	138,465	91,616	57,928	1,233,512
7762100	1,245,998	834,249	2,243,625	941,747	588,841	390,543	251,204	5,250,209
7762200	1,279,638	867,539	2,312,380	978,105	609,018	403,511	260,420	5,430,973
7763100	238,261	159,613	428,611	179,850	114,091	74,552	48,280	1,004,997
7763200	128,962	85,472	231,067	96,387	60,260	40,121	26,289	539,596
7764100	59,624	39,223	106,496	44,315	27,126	18,621	11,725	247,506
7765100	1,077,025	717,845	1,935,958	807,577	503,420	330,160	213,776	4,508,736
7765200	1,144,373	765,710	2,055,023	860,880	538,795	356,988	232,239	4,809,635
7766100	1,896,348	1,265,566	3,404,656	1,423,623	892,284	594,748	379,392	7,960,269
7766200	2,037,437	1,364,219	3,662,796	1,534,714	960,640	638,146	409,151	8,569,666
7767100	534,595	360,068	962,882	404,899	253,619	168,590	108,529	2,258,587
7767200	576,192	391,250	1,040,606	439,421	275,951	183,127	118,064	2,448,419
7768100	900,320	611,521	1,627,482	687,970	434,137	289,930	185,414	3,836,454
7768200	1,266,285	857,333	2,285,654	963,625	605,413	401,439	257,334	5,370,798
7769100	231,234	157,167	418,577	177,090	111,782	75,166	46,299	986,081
7769200	88,698	60,342	160,656	68,017	42,919	28,894	18,076	378,904
7770100	638,268	432,042	1,150,989	484,849	303,491	201,752	131,112	2,704,235
7770200	635,314	426,448	1,142,546	479,039	300,891	198,674	128,425	2,676,023
7771100	128,612	87,873	232,918	98,548	61,454	40,378	25,863	547,034
7771200	45,021	30,856	81,602	34,621	21,500	14,300	9,161	192,040
7772100	96,380	65,416	173,868	73,493	46,267	30,711	19,490	409,245
7772200	87,566	59,773	158,139	67,127	42,273	28,362	18,436	374,110
7773100	445,765	299,912	802,876	338,792	213,827	143,070	91,864	1,890,341
7773200	365,236	245,454	658,424	277,334	173,496	115,882	74,921	1,545,511
7774100	33,856	22,568	61,070	25,507	15,653	10,156	6,414	141,368
7775100	297,315	199,233	534,815	223,882	139,440	92,011	58,006	1,247,387
7776100	392,506	262,503	705,695	295,503	184,024	119,247	75,944	1,642,916
7777100	561,654	372,621	1,006,855	419,022	262,620	174,685	110,711	2,346,514
7777200	607,447	406,079	1,092,553	457,089	286,453	189,301	120,621	2,552,096

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease	Current (6.25%)	1% Increase
\$ 98,105,685	\$ 44,861,679	\$ 2,140,603
68,185,173	31,179,655	1,487,756
5,296,255	2,421,867	115,561
6,548,996	2,994,719	142,895
10,425,422	4,767,328	227,476
8,752,339	4,002,262	190,970
1,264,340	578,156	27,587
23,742,146	10,856,787	518,038
24,415,467	11,164,683	532,730
1,764,498	806,868	38,500
10,498,057	4,800,542	229,061
10,671,220	4,879,726	232,839
2,628,657	1,202,030	57,356
2,667,598	1,219,837	58,205
1,573,659	719,601	34,336
139,470	63,777	3,043
7,946,454	3,633,747	173,386
9,812,032	4,486,837	214,092
3,282,921	1,501,211	71,631
4,520,196	2,066,991	98,628
12,456,707	5,696,192	271,797
10,945,188	5,005,006	238,817
7,249,658	3,315,117	158,183
41,491,242	18,973,078	905,312
30,043,411	13,738,224	655,528
1,540,242	704,320	33,607
811,686	371,167	17,710
7,089,199	3,241,742	154,682
12,222,785	5,589,224	266,693
10,230,441	4,678,167	223,222
2,391,420	1,093,547	52,179
6,091,646	2,785,582	132,916
6,246,581	2,856,431	136,296
284,491,494	130,092,012	6,207,431
262,529,859	120,049,418	5,728,232
641,836	293,498	14,004
3,826,715	1,749,877	83,496
16,227,634	7,420,558	354,077
16,657,643	7,617,192	363,459
3,102,301	1,418,618	67,690
1,679,159	767,844	36,638
775,506	354,623	16,921
14,045,832	6,422,866	306,471
14,869,670	6,799,589	324,447
24,688,054	11,289,331	538,677
26,523,806	12,128,782	578,732
6,957,186	3,181,376	151,801
7,493,799	3,426,758	163,510
11,714,342	5,356,724	255,599
16,475,365	7,533,840	359,482
3,009,782	1,376,310	65,671
1,154,146	527,767	25,183
8,302,446	3,796,535	181,154
8,269,305	3,781,380	180,431
1,674,740	765,824	36,542
586,049	267,988	12,787
1,251,084	572,094	27,298
1,134,813	518,926	24,761
5,785,917	2,645,779	126,245
4,748,319	2,171,307	103,605
443,265	202,696	9,672
3,874,217	1,771,599	84,533
5,111,492	2,337,379	111,529
7,318,702	3,346,690	159,689
7,917,455	3,620,487	172,754

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7781100	\$ 351,925	\$ 240,793	\$ 638,662	\$ 270,004	\$ 169,652	\$ 110,865	\$ 70,917	\$ 1,500,893
7781200	316,023	214,323	573,081	241,739	151,585	99,230	63,048	1,343,006
7782100	935,047	632,654	1,686,043	710,624	446,637	297,147	190,974	3,964,079
7782200	207,554	141,608	375,673	159,259	99,930	66,461	42,481	885,412
7783100	1,121,402	753,271	2,015,744	848,172	526,780	358,002	228,805	4,730,774
7783200	1,174,387	774,516	2,099,180	875,083	547,887	365,783	233,255	4,895,704
7784100	1,397,392	949,492	2,520,914	1,065,677	672,953	450,264	292,223	5,951,523
7784200	1,478,021	993,442	2,660,540	1,116,863	698,947	465,780	301,632	6,237,204
7785100	47,211	31,765	85,053	35,812	22,115	14,344	8,168	197,257
7786100	129,135	88,752	234,420	99,208	61,781	40,853	25,693	550,707
7786200	277,944	185,385	498,680	207,995	128,694	85,174	54,719	1,160,647
7787100	20,903	14,391	38,045	16,240	10,467	7,066	4,194	90,403
7788100	163,364	112,998	297,660	126,820	80,392	54,478	35,949	708,297
7788200	73,177	49,343	131,885	55,487	34,870	23,353	15,019	309,957
7789100	1,188,580	800,482	2,140,218	899,793	564,855	374,031	238,976	5,018,355
7789200	1,270,802	852,029	2,284,630	957,536	597,621	394,673	254,868	5,341,357
7790100	622,832	412,731	1,116,157	465,568	290,693	194,072	123,970	2,603,191
7791100	255,045	170,357	457,633	191,781	118,704	78,238	50,043	1,066,756
7792100	1,028,089	691,093	1,851,968	779,815	494,735	331,430	210,392	4,359,433
7792200	1,076,742	716,762	1,932,252	808,443	510,249	337,748	216,652	4,522,106
7793100	411,828	276,684	740,248	311,223	197,156	132,524	86,480	1,744,315
7793200	365,205	243,827	655,338	274,208	172,806	116,036	75,458	1,537,673
7794100	292,687	197,371	527,434	221,847	139,552	91,581	59,168	1,236,953
7794200	216,604	132,224	376,380	150,464	89,173	55,924	40,242	844,407
7795100	1,542,210	1,034,587	2,769,173	1,165,767	725,577	483,634	313,012	6,491,750
7795200	2,453,426	1,665,843	4,425,983	1,873,255	1,172,800	779,117	507,366	10,424,364
7796100	163,078	110,091	293,111	123,270	77,523	52,151	32,993	689,139
7796200	78,179	52,089	140,144	58,788	37,192	25,029	16,194	329,436
7797100	13,420	8,552	23,519	9,689	6,410	4,891	2,929	55,990
7798100	315,509	202,468	558,770	228,891	142,291	96,557	63,219	1,292,196
7798200	375,259	255,425	680,375	287,182	178,105	120,318	78,661	1,600,066
7799100	33,483	23,776	61,506	26,568	16,574	11,229	7,371	147,024
7800100	1,005,188	665,994	1,798,169	751,034	466,126	306,723	198,917	4,186,963
7800200	1,157,635	767,126	2,071,292	864,285	537,651	356,811	233,214	4,830,379
7801100	315,247	214,028	570,422	241,130	151,728	102,242	66,485	1,346,035
7801200	169,674	115,029	306,488	129,610	81,771	55,326	35,783	724,007
7802100	1,066,374	717,627	1,923,456	807,595	504,244	334,046	212,331	4,499,299
7802200	858,248	578,196	1,548,103	651,509	408,649	272,414	174,290	3,633,161
7803100	120,512	81,814	217,815	91,881	57,102	38,231	24,473	511,316
7803200	80,634	54,335	145,263	61,022	37,748	25,245	16,054	339,667
7804100	168,980	111,426	302,095	125,239	77,706	51,714	33,129	701,309
7804200	116,949	77,206	210,324	87,352	52,988	34,857	21,898	484,625
7805100	140,957	94,989	254,103	106,728	66,754	43,711	27,510	593,795
7806100	840,135	561,062	1,510,165	633,364	397,660	265,132	168,423	3,535,806
7806200	1,012,603	682,957	1,826,592	768,430	478,854	314,450	201,880	4,273,163
7807100	101,959	11,413	11,542	11,495	10,956	11,413	14,178	70,997
7808100	138,471	91,134	247,288	102,707	63,886	42,662	26,880	574,557
7808200	118,851	81,059	214,982	91,003	56,692	37,899	24,625	506,260
7810100	137,383	92,003	246,913	103,479	64,976	43,193	27,591	578,155
7810200	163,752	112,116	296,735	126,002	79,848	53,628	34,024	702,353
7811100	99,789	66,230	179,032	74,621	46,263	30,178	18,447	414,771
7811200	76,147	50,709	136,769	57,172	35,539	23,357	14,949	318,495
7812100	708,520	479,685	1,279,486	539,300	339,665	223,769	140,402	3,002,307
7812200	272,579	183,027	490,733	206,110	128,127	85,089	53,589	1,146,675
7813100	180,378	122,533	325,922	137,890	86,634	57,597	36,903	767,479
7813200	41,621	27,717	75,425	31,908	19,901	12,936	8,598	176,485
7814100	240,478	162,494	433,788	182,750	114,346	74,601	48,105	1,016,084
7815100	634,752	419,718	1,136,261	473,132	295,057	195,420	126,338	2,645,926
7815200	616,963	413,249	1,109,587	464,421	289,381	192,035	124,141	2,592,814
7816100	669,194	445,433	1,202,217	502,946	314,644	208,251	133,460	2,806,951
7816200	881,384	588,887	1,583,916	662,938	413,553	275,140	175,547	3,699,981
7817100	3,635,311	2,439,347	6,540,680	2,744,432	1,723,258	1,146,603	740,401	15,334,721
7817200	3,235,372	2,176,580	5,828,675	2,447,402	1,535,187	1,023,796	652,668	13,664,308
7819100	526,872	354,926	950,550	399,886	250,487	166,453	105,914	2,228,216
7819200	532,079	357,447	958,838	402,859	252,331	167,431	107,236	2,246,142

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease	Current (6.25%)	1% Increase
\$ 4,593,383	\$ 2,100,458	\$ 100,225
4,132,167	1,889,554	90,161
12,160,645	5,560,809	265,337
2,700,187	1,234,739	58,916
14,559,246	6,657,639	317,673
15,274,822	6,984,857	333,287
18,135,192	8,292,844	395,698
19,240,178	8,798,131	419,808
614,495	280,996	13,408
1,683,302	769,739	36,729
3,622,067	1,656,296	79,031
272,035	124,396	5,936
2,129,052	973,571	46,455
951,984	435,322	20,772
15,461,242	7,070,103	337,354
16,534,744	7,560,993	360,777
8,110,227	3,708,637	176,960
3,320,205	1,518,260	72,445
13,389,082	6,122,548	292,141
14,021,805	6,411,878	305,947
5,355,633	2,449,019	116,856
4,756,604	2,175,096	103,786
3,808,763	1,741,668	83,105
2,816,458	1,287,907	61,453
20,056,006	9,171,192	437,609
31,907,332	14,590,556	696,197
2,116,072	967,635	46,171
1,018,542	465,758	22,224
172,887	79,058	3,772
4,121,396	1,884,628	89,926
4,907,397	2,244,050	107,076
435,256	199,033	9,497
13,060,707	5,972,389	284,976
15,043,662	6,879,152	328,243
4,104,273	1,876,798	89,553
2,205,277	1,008,427	48,118
13,890,068	6,351,638	303,072
11,168,892	5,107,301	243,698
1,568,964	717,454	34,234
1,049,750	480,029	22,905
2,202,239	1,007,038	48,051
1,533,890	701,416	33,468
1,836,028	839,577	40,061
10,940,217	5,002,733	238,708
13,191,892	6,032,376	287,839
-	-	-
1,802,610	824,296	39,332
1,546,041	706,972	33,734
1,787,697	817,476	39,006
2,130,157	974,076	46,479
1,300,796	594,827	28,383
992,306	453,761	21,651
9,224,050	4,217,966	201,263
3,549,156	1,622,955	77,440
2,345,299	1,072,456	51,173
542,965	248,286	11,847
3,129,090	1,430,868	68,275
8,265,715	3,779,739	180,353
8,029,583	3,671,761	175,200
8,715,055	3,985,213	190,157
11,476,830	5,248,114	250,417
47,309,748	21,633,759	1,032,268
42,135,840	19,267,839	919,377
6,861,905	3,137,806	149,722
6,928,464	3,168,242	151,175

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7820100	\$ 35,190	\$ 22,314	\$ 62,310	\$ 25,397	\$ 16,112	\$ 10,670	\$ 6,542	\$ 143,345
7820200	20,592	14,481	37,732	16,128	10,440	6,936	4,433	90,150
7821100	173,767	117,045	311,627	131,628	82,721	55,718	36,771	735,510
7822100	1,783,751	1,186,825	3,201,406	1,337,621	830,066	547,309	348,686	7,451,913
7822200	1,936,789	1,282,550	3,472,146	1,446,456	899,977	596,472	379,235	8,076,836
7823100	126,258	83,242	225,709	93,950	58,101	38,767	24,828	524,597
7823200	166,205	110,517	297,848	124,508	77,543	51,523	33,666	695,605
7824100	60,080	39,777	107,432	44,865	28,475	19,061	12,020	251,630
7824200	56,030	36,554	99,880	41,222	25,520	16,511	10,267	229,954
7825100	816,610	553,170	1,472,574	620,406	389,692	261,300	167,091	3,464,233
7825200	1,001,061	680,134	1,808,959	763,680	479,350	318,745	205,196	4,256,064
7826100	388,118	259,777	696,754	292,096	182,570	122,190	77,885	1,631,272
7826200	397,592	269,979	717,341	303,179	190,314	126,281	80,190	1,687,284
7827100	327,581	219,506	589,241	247,144	155,238	104,017	66,943	1,382,089
7827200	382,199	257,809	689,560	289,894	181,635	121,150	77,545	1,617,593
7828100	544,344	355,991	970,726	402,029	248,628	164,522	105,598	2,247,494
7828200	484,141	323,283	869,985	364,067	226,614	149,152	94,052	2,027,153
7829100	199,587	136,145	361,419	152,848	95,965	64,070	41,032	851,479
7829200	168,631	113,225	303,569	127,415	79,821	52,954	33,668	710,652
7830100	611,719	404,984	1,094,661	456,373	285,909	190,413	120,243	2,552,583
7830200	706,896	470,122	1,267,992	529,352	329,242	216,743	138,542	2,951,993
7831100	198,462	136,401	359,946	152,228	96,348	65,976	42,903	853,802
7831200	199,212	134,179	358,159	150,295	95,622	63,773	40,729	842,757
7832100	89,773	62,198	163,343	69,567	43,778	29,804	19,575	388,265
7832200	71,075	46,807	126,558	52,481	32,959	22,726	14,916	296,447
7834100	439,147	298,587	793,791	335,222	209,998	137,674	88,897	1,864,169
7834200	195,887	124,384	345,484	143,328	91,333	58,532	38,501	801,562
7835100	113,523	79,227	207,180	88,707	55,729	36,909	23,493	491,245
7835200	124,145	83,076	223,415	93,551	57,913	37,631	23,926	519,512
7836200	2,282,346	1,526,813	4,104,042	1,719,573	1,068,002	704,605	449,935	9,572,970
7837200	67,258	46,977	122,678	52,678	34,195	23,128	14,623	294,279
7839100	-	(46)	4	-	-	-	1	(41)
7840100	86,972	59,537	157,610	66,889	41,882	27,221	17,132	370,271
7841200	134,829	91,117	241,898	102,347	64,655	44,394	29,514	573,925
7843200	768,431	509,188	1,376,901	574,295	355,955	223,198	156,274	3,195,811
7844200	118,660	77,989	211,958	88,109	55,478	37,190	23,862	494,586
7845100	161,366	108,584	290,534	122,010	76,628	51,528	32,632	681,916
7846100	233,683	158,290	422,362	177,737	110,816	73,789	48,944	991,938
7846200	148,287	100,149	267,577	112,342	68,929	45,985	30,059	625,041
7847200	142,968	97,324	258,424	109,137	68,250	44,845	29,000	606,980
7849200	309,163	209,301	553,990	234,222	146,527	99,116	64,741	1,307,897
7850100	1,870,454	1,268,546	3,376,197	1,423,328	891,401	593,527	381,569	7,934,568
7850200	2,237,085	1,494,238	4,017,972	1,682,049	1,049,477	694,286	441,429	9,379,451
7851200	1,271,774	859,834	2,293,988	966,482	603,305	398,941	264,591	5,387,141
7852200	2,242,301	1,513,013	4,044,876	1,699,695	1,058,787	690,903	436,548	9,443,822
7853100	56,650	39,361	103,406	44,143	27,223	18,471	11,799	244,403
7854100	23,489	15,503	41,645	17,389	11,543	7,948	5,428	99,456
7855100	816,436	554,415	1,474,098	623,553	389,072	252,518	165,816	3,459,472
7855200	1,336,919	894,144	2,402,653	1,007,444	627,940	416,177	273,407	5,621,765
7856200	746,392	507,629	1,348,838	571,056	355,754	235,932	154,464	3,173,673
7857100	204,436	136,282	366,424	153,634	96,173	63,203	41,477	857,193
7858100	521,888	352,676	942,112	396,913	248,282	162,637	105,780	2,208,400
7859100	126,803	86,553	230,691	97,285	61,773	41,290	27,340	544,932
7859200	263,127	175,203	472,096	197,403	121,600	80,391	52,825	1,099,518
7860200	1,683,187	694,835	1,875,535	783,069	487,056	325,193	212,132	4,377,820
7861100	12,558	8,686	23,115	9,806	6,103	4,233	2,570	54,513
7862200	679,988	454,430	1,221,641	512,230	319,511	209,981	138,700	2,856,493
7863100	10,869	5,910	18,155	6,771	3,594	2,795	2,096	39,321
7864100	517,569	349,095	933,187	393,155	245,039	162,109	105,876	2,188,461
7864200	1,224,139	822,844	2,202,933	925,172	578,490	384,504	246,801	5,160,744
7865100	218,790	146,731	392,912	165,232	103,317	68,566	44,884	921,642
7865200	185,744	122,842	331,225	138,276	88,064	59,699	38,747	778,853
7866100	41,459	27,000	73,736	30,432	18,917	12,472	8,257	170,814
7867100	429,377	292,979	776,728	329,291	193,158	133,144	88,046	1,813,346
7867200	707,230	481,010	1,276,662	541,265	311,906	216,348	138,681	2,965,872

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease	Current (6.25%)	1% Increase
\$ 459,835	\$ 210,273	\$ 10,033
268,168	122,628	5,851
2,245,046	1,026,613	48,985
23,222,657	10,619,236	506,703
25,234,609	11,539,259	550,603
1,642,703	751,174	35,843
2,160,260	987,842	47,135
781,858	357,527	17,060
731,042	334,290	15,951
10,621,508	4,856,994	231,754
13,023,147	5,955,213	284,157
5,043,000	2,306,059	110,035
5,160,652	2,359,858	112,602
4,264,180	1,949,920	93,042
4,979,203	2,276,886	108,643
7,090,304	3,242,248	154,706
6,307,893	2,884,468	137,634
2,598,830	1,188,391	56,705
2,195,334	1,003,881	47,901
7,953,082	3,636,778	173,531
9,204,718	4,209,125	200,841
2,586,954	1,182,960	56,446
2,589,440	1,184,097	56,500
1,167,678	533,955	25,478
922,433	421,809	20,127
5,717,149	2,614,333	124,745
2,550,499	1,166,290	55,650
1,475,616	674,768	32,197
1,617,295	739,555	35,288
29,711,169	13,586,297	648,279
872,997	399,203	19,048
-	-	-
1,132,051	517,663	24,701
1,739,089	795,249	37,946
10,005,356	4,575,240	218,310
1,543,556	705,836	33,679
2,101,987	961,195	45,864
3,045,961	1,392,854	66,461
1,931,861	883,400	42,152
1,858,950	850,059	40,561
3,985,793	1,822,620	86,967
24,341,728	11,130,963	531,121
29,124,016	13,317,804	635,467
16,551,867	7,568,823	361,151
29,221,231	13,362,258	637,588
738,498	337,700	16,114
302,138	138,161	6,592
10,611,014	4,852,195	231,525
17,387,027	7,950,724	379,374
9,701,561	4,436,321	211,682
2,653,789	1,213,522	57,904
6,797,279	3,108,254	148,312
1,664,245	761,025	36,313
3,424,324	1,565,872	74,717
13,614,996	6,225,853	297,070
164,878	75,395	3,598
8,844,859	4,044,569	192,989
141,679	64,787	3,091
6,738,730	3,081,480	147,035
15,924,944	7,282,144	347,472
2,840,209	1,298,768	61,972
2,408,543	1,101,377	52,553
539,098	246,518	11,763
5,589,555	2,555,987	121,960
9,196,985	4,205,589	200,672

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7868200	\$ 55,681	\$ 37,100	\$ 99,925	\$ 41,923	\$ 26,048	\$ 17,676	\$ 12,233	\$ 234,905
7869100	91,827	60,543	164,252	68,418	42,152	27,851	17,458	380,674
7870100	119,057	78,011	212,008	87,922	54,714	36,251	23,657	492,563
7871200	128,452	89,060	233,950	99,865	62,180	40,888	26,217	552,160
7872200	66,509	44,770	120,944	50,354	30,801	20,358	12,764	279,991
7873100	177,554	119,293	318,832	133,458	83,321	54,208	35,365	744,477
7874100	83,999	56,216	150,953	63,253	39,312	25,423	16,413	351,570
7875100	89,278	60,825	161,600	68,399	42,338	28,059	17,845	379,066
7876200	934,820	600,753	1,671,654	695,136	429,176	276,027	179,689	3,852,435
7877100	18,550	11,679	32,666	13,371	8,369	5,496	3,692	75,273
7878200	655,957	428,957	1,169,184	488,882	306,114	197,927	129,277	2,720,341
7879200	114,508	68,427	197,329	80,205	51,345	34,323	22,919	454,548
7880100	141,304	88,697	248,220	102,968	65,833	42,584	27,715	576,017
7881100	49,262	33,164	88,684	37,312	22,763	14,466	9,588	205,977
7882100	115,288	84,113	214,451	93,850	55,540	36,513	23,342	507,809
7883200	174,447	98,324	295,172	113,030	66,204	53,162	34,769	660,661
7884200	111,300	75,085	200,779	84,476	52,922	34,169	21,744	469,175
7885200	316,084	200,482	555,872	227,033	137,818	88,970	63,674	1,273,849
7886100	64,170	37,429	109,709	42,829	24,684	15,214	12,762	242,627
7887200	31,161	17,146	52,197	19,765	10,966	6,621	6,837	113,532
7888100	43,901	27,942	77,310	31,631	19,238	12,522	9,428	178,071
7888200	106,782	65,700	186,150	74,699	44,461	28,268	21,892	421,170
7889100	49,477	26,951	82,926	31,133	17,081	9,958	9,429	177,478
7890100	28,795	17,966	50,479	20,395	12,233	7,670	4,953	113,696
7890200	90,732	53,693	156,402	61,366	35,582	22,255	19,557	348,855
7891200	173,638	97,296	291,654	111,816	63,025	38,183	35,721	637,695
7892200	109,010	71,211	194,200	80,400	49,525	32,264	21,562	449,162
7893200	110,455	67,408	192,048	76,720	45,431	27,938	17,601	427,146
7894200	171,202	97,393	290,146	111,793	63,405	36,352	22,299	621,388
7895200	150,612	107,897	281,138	120,839	77,350	53,035	37,276	677,535
7896200	109,943	54,068	177,654	63,301	32,276	14,931	7,780	350,010
7897200	1,086,176	118,422	324,176	133,793	82,142	53,264	31,925	743,722
7898200	61,192	60,729	164,683	68,495	42,399	27,809	17,277	381,392
7899200	119,238	130,954	358,590	147,960	90,815	58,866	35,247	822,432
7900200	-	-	-	-	-	-	-	-
7901200	73,460	127,235	359,995	144,624	86,193	53,525	27,575	799,147
7902100	218,507	37,229	108,479	42,552	24,666	14,666	6,261	233,853
Total '77 Fund	\$ 213,706,067	\$ 142,120,882	\$ 381,536,995	\$ 160,007,350	\$ 99,905,486	\$ 66,303,535	\$ 42,644,872	\$ 892,519,120

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease	Current (6.25%)	1% Increase
\$ 724,690	\$ 331,385	\$ 15,812
1,195,020	546,458	26,075
1,548,803	708,235	33,794
1,672,254	764,687	36,488
878,520	401,729	19,169
2,313,262	1,057,806	50,474
1,093,110	499,857	23,851
1,161,602	531,176	25,345
12,167,826	5,564,092	265,494
241,655	110,504	5,273
8,538,854	3,904,640	186,312
1,486,939	679,946	32,444
1,840,170	841,471	40,151
640,455	292,867	13,974
1,503,510	687,524	32,806
2,270,731	1,038,358	49,546
1,449,932	663,023	31,637
4,099,578	1,874,651	89,450
833,780	381,270	18,193
404,324	184,889	8,822
569,478	260,410	12,426
1,389,449	635,366	30,317
645,703	295,266	14,089
375,049	171,502	8,183
1,184,801	541,785	25,852
2,242,008	1,025,224	48,919
1,418,724	648,753	30,956
1,437,780	657,467	31,371
2,223,505	1,016,762	48,515
1,998,420	913,836	43,604
1,425,628	651,910	31,106
2,373,469	1,085,338	51,788
1,199,162	548,352	26,165
2,625,895	1,200,767	57,295
-	-	-
2,684,997	1,227,793	58,585
821,904	375,840	17,933
\$ 2,761,774,437	\$ 1,262,901,734	\$ 60,260,136

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, 2024

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 shows the results assuming a 1% decrease and a 1% increase in the pension plan's discount rate of 6.25%.