

Indiana Public Retirement System

**1977 Police Officers' and Firefighters'
Retirement Fund
Report on Allocation of Pension Amounts
For the Year Ended June 30, 2025**

Indiana Public Retirement System

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Year Ended June 30, 2025

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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, 2025 and 2024, 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 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, 2025, 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, 2025 and 2024, 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, 2025, 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, 2025, and our report thereon, dated November 20, 2025, 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 VS LLP

Indianapolis, Indiana
February 9, 2026

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 721,697	0.0005770	\$ 771,078	0.0006747
7700200	787,345	0.0006295	722,559	0.0006322
7701100	7,023,883	0.0056157	6,459,097	0.0056516
7701200	7,353,120	0.0058790	6,949,910	0.0060810
7702100	1,487,741	0.0011895	1,398,661	0.0012238
7702200	928,903	0.0007427	859,893	0.0007524
7703100	465,813	0.0003724	395,586	0.0003461
7704100	2,115,891	0.0016917	1,911,213	0.0016723
7704200	1,844,928	0.0014751	1,794,115	0.0015698
7705100	631,599	0.0005050	581,731	0.0005090
7706100	930,146	0.0007437	820,066	0.0007175
7706200	562,816	0.0004500	489,814	0.0004286
7707100	2,044,486	0.0016346	1,844,392	0.0016138
7707200	2,462,855	0.0019691	2,153,602	0.0018844
7708100	2,921,074	0.0023355	2,926,975	0.0025610
7708200	-	0.0000000	-	0.0000000
7709100	410,874	0.0003285	396,985	0.0003474
7710100	49,547	0.0000396	-	0.0000000
7711100	7,033,760	0.0056236	6,171,743	0.0054002
7711200	8,523,947	0.0068151	7,245,512	0.0063397
7712100	1,390,391	0.0011116	1,363,066	0.0011927
7712200	859,446	0.0006871	857,852	0.0007506
7713100	1,104,595	0.0008831	970,682	0.0008493
7713200	1,006,512	0.0008047	939,554	0.0008221
7714100	741,694	0.0005930	758,952	0.0006641
7714200	801,597	0.0006409	769,401	0.0006732
7715100	898,062	0.0007180	827,832	0.0007243
7716100	4,862,256	0.0038875	4,393,092	0.0038439
7716200	5,825,970	0.0046580	5,520,072	0.0048300
7717100	438,998	0.0003510	345,501	0.0003023
7717200	134,843	0.0001078	-	0.0000000
7718100	132,542	0.0001060	77,507	0.0000678
7719100	14,859,302	0.0118803	12,924,792	0.0113089
7719200	17,365,272	0.0138839	15,296,640	0.0133843
7720100	1,789,868	0.0014310	1,858,937	0.0016265
7720200	887,530	0.0007096	751,167	0.0006573
7721100	1,143,031	0.0009139	971,500	0.0008500
7722100	2,186,245	0.0017479	2,135,476	0.0018685
7722200	1,318,827	0.0010544	1,239,243	0.0010843
7723100	3,629,642	0.0029020	3,478,998	0.0030441

Indiana Public Retirement System

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Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7723200	\$ 3,833,653	0.0030651	\$ 3,322,854	0.0029074
7724100	286,310	0.0002289	321,569	0.0002814
7724200	111,152	0.0000889	115,397	0.0001010
7725100	1,308,897	0.0010465	1,205,805	0.0010551
7725200	860,462	0.0006880	834,011	0.0007297
7726100	7,919,809	0.0063320	6,980,459	0.0061078
7726200	8,607,083	0.0068815	7,289,492	0.0063782
7727100	1,268,249	0.0010140	1,224,150	0.0010711
7727200	1,618,848	0.0012943	1,466,239	0.0012829
7728100	211,000	0.0001687	154,500	0.0001352
7729100	3,373,572	0.0026972	3,034,739	0.0026553
7729200	3,780,633	0.0030227	3,251,049	0.0028446
7730100	4,579,805	0.0036616	4,206,556	0.0036807
7730200	4,549,295	0.0036372	4,346,993	0.0038035
7731100	1,337,939	0.0010697	1,251,537	0.0010951
7731200	591,221	0.0004727	603,741	0.0005283
7732100	499,182	0.0003991	511,543	0.0004476
7733100	199,558	0.0001596	203,655	0.0001782
7734100	2,382,726	0.0019050	2,535,976	0.0022189
7735100	3,854,821	0.0030820	3,654,807	0.0031979
7735200	4,148,565	0.0033169	4,163,934	0.0036434
7736100	2,200,770	0.0017596	2,062,950	0.0018050
7737100	10,252,092	0.0081967	9,874,118	0.0086397
7737200	12,098,396	0.0096729	11,423,005	0.0099949
7738100	986,209	0.0007885	1,032,331	0.0009033
7738200	1,190,781	0.0009521	1,117,165	0.0009775
7739100	22,382,283	0.0178950	20,657,543	0.0180750
7739200	22,688,274	0.0181397	20,724,835	0.0181338
7740100	43,392,414	0.0346930	40,598,272	0.0355227
7740200	30,474,714	0.0243651	28,216,478	0.0246889
7741100	2,518,017	0.0020132	2,191,726	0.0019177
7741200	2,939,322	0.0023500	2,710,156	0.0023713
7742100	4,506,157	0.0036028	4,314,237	0.0037749
7742200	4,159,800	0.0033258	3,621,882	0.0031691
7743100	580,643	0.0004642	523,248	0.0004578
7744100	10,474,136	0.0083743	9,825,071	0.0085967
7744200	11,126,680	0.0088960	10,103,668	0.0088405
7745100	866,787	0.0006930	730,237	0.0006389
7746100	4,879,142	0.0039010	4,344,351	0.0038012

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As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7746200	\$ 4,820,760	0.0038543	\$ 4,415,969	0.0038639
7747100	1,226,596	0.0009807	1,087,753	0.0009518
7747200	1,143,337	0.0009141	1,103,878	0.0009659
7748100	628,770	0.0005027	651,260	0.0005698
7748200	59,268	0.0000474	57,728	0.0000505
7749100	3,106,209	0.0024835	3,288,380	0.0028773
7749200	3,980,124	0.0031822	4,060,478	0.0035528
7750100	1,586,506	0.0012684	1,358,560	0.0011887
7750200	1,983,864	0.0015861	1,870,543	0.0016367
7751100	5,657,941	0.0045236	5,154,855	0.0045104
7751200	5,404,710	0.0043212	4,529,330	0.0039631
7752100	2,914,083	0.0023299	3,000,009	0.0026250
7753100	16,011,349	0.0128014	17,169,980	0.0150234
7753200	12,307,666	0.0098402	12,432,567	0.0108783
7754100	686,252	0.0005487	637,404	0.0005577
7754200	393,595	0.0003147	335,935	0.0002939
7755100	3,285,252	0.0026266	2,933,678	0.0025669
7756100	5,205,090	0.0041616	5,058,006	0.0044257
7756200	4,372,238	0.0034957	4,233,538	0.0037043
7757100	1,065,821	0.0008521	989,654	0.0008659
7758100	2,909,668	0.0023263	2,520,889	0.0022057
7758200	2,878,435	0.0023014	2,584,945	0.0022618
7759100	125,727,725	0.1005216	117,728,027	0.1030104
7759200	117,464,783	0.0939152	108,640,504	0.0950584
7760100	280,019	0.0002239	265,653	0.0002324
7761100	1,556,034	0.0012441	1,583,598	0.0013856
7762100	8,432,188	0.0067417	6,715,328	0.0058758
7762200	8,564,985	0.0068479	6,893,238	0.0060315
7763100	1,378,544	0.0011022	1,283,758	0.0011233
7763200	773,083	0.0006181	694,854	0.0006080
7764100	343,452	0.0002746	320,890	0.0002808
7765100	5,467,931	0.0043717	5,812,478	0.0050858
7765200	6,598,216	0.0052754	6,153,373	0.0053841
7766100	11,600,121	0.0092745	10,216,452	0.0089392
7766200	11,565,750	0.0092470	10,976,180	0.0096039
7767100	3,186,631	0.0025478	2,879,082	0.0025191
7767200	3,414,554	0.0027300	3,101,152	0.0027134
7768100	5,507,063	0.0044030	4,847,652	0.0042416
7768200	7,484,298	0.0059838	6,817,881	0.0059655

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7769100	\$ 1,389,252	0.0011107	\$ 1,245,534	0.0010898
7769200	522,074	0.0004174	477,604	0.0004179
7770100	3,720,500	0.0029746	3,435,681	0.0030062
7770200	3,735,583	0.0029867	3,422,035	0.0029942
7771100	744,442	0.0005952	692,989	0.0006064
7771200	261,916	0.0002094	242,471	0.0002122
7772100	589,452	0.0004713	517,704	0.0004530
7772200	559,530	0.0004474	469,554	0.0004109
7773100	2,710,796	0.0021673	2,394,347	0.0020950
7773200	2,145,166	0.0017151	1,964,999	0.0017193
7774100	199,927	0.0001598	183,422	0.0001605
7775100	1,642,633	0.0013133	1,603,221	0.0014028
7776100	1,973,943	0.0015782	2,115,268	0.0018508
7777100	3,283,300	0.0026251	3,028,659	0.0026500
7777200	3,418,297	0.0027330	3,276,378	0.0028668
7781100	2,242,395	0.0017928	1,900,849	0.0016632
7781200	1,936,956	0.0015486	1,710,011	0.0014962
7782100	5,259,292	0.0042049	5,032,376	0.0044032
7782200	1,233,178	0.0009859	1,117,420	0.0009777
7783100	6,922,096	0.0055343	6,024,937	0.0052717
7783200	6,706,804	0.0053622	6,321,061	0.0055308
7784100	8,770,970	0.0070126	7,504,757	0.0065665
7784200	8,713,823	0.0069669	7,961,988	0.0069666
7785100	315,102	0.0002519	254,340	0.0002225
7786100	842,447	0.0006736	696,546	0.0006095
7786200	2,145,964	0.0017157	1,498,909	0.0013115
7787100	168,385	0.0001346	112,621	0.0000985
7788100	894,757	0.0007154	881,097	0.0007709
7788200	457,167	0.0003655	393,928	0.0003447
7789100	7,092,857	0.0056709	6,398,142	0.0055983
7789200	7,830,028	0.0062603	6,842,389	0.0059870
7790100	3,935,447	0.0031465	3,356,166	0.0029366
7791100	1,441,021	0.0011521	1,373,971	0.0012022
7791200	518,377	0.0004145	-	0.0000000
7792100	5,742,712	0.0045914	5,540,720	0.0048480
7792200	5,387,494	0.0043074	5,802,570	0.0050771
7793100	2,525,229	0.0020190	2,216,281	0.0019392
7793200	2,243,773	0.0017939	1,968,333	0.0017223
7794100	1,847,013	0.0014767	1,576,196	0.0013791

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7794200	\$ 1,370,281	0.0010956	\$ 1,165,550	0.0010198
7795100	9,363,617	0.0074864	8,299,617	0.0072620
7795200	14,388,829	0.0115041	13,203,969	0.0115532
7796100	1,208,668	0.0009664	875,635	0.0007662
7796200	494,693	0.0003955	421,512	0.0003688
7797100	105,560	0.0000844	71,601	0.0000626
7798100	1,811,082	0.0014480	1,705,568	0.0014923
7798200	1,928,521	0.0015419	2,030,837	0.0017769
7799100	240,772	0.0001925	180,131	0.0001576
7800100	5,811,653	0.0046465	5,404,789	0.0047291
7800200	6,861,420	0.0054858	6,225,411	0.0054471
7801100	1,818,379	0.0014538	1,698,494	0.0014861
7801200	1,046,432	0.0008366	912,615	0.0007985
7802100	5,891,066	0.0047100	5,748,060	0.0050294
7802200	4,844,783	0.0038735	4,621,917	0.0040441
7803100	711,238	0.0005686	649,236	0.0005681
7803200	462,107	0.0003695	434,407	0.0003801
7804100	822,363	0.0006575	911,330	0.0007974
7804200	561,063	0.0004486	634,734	0.0005554
7805100	812,346	0.0006495	759,812	0.0006648
7806100	5,061,476	0.0040467	4,527,283	0.0039613
7806200	5,267,985	0.0042119	5,459,105	0.0047766
7807100	-	0.0000000	-	0.0000000
7808100	824,656	0.0006593	746,000	0.0006527
7808200	745,059	0.0005957	639,758	0.0005598
7810100	746,010	0.0005964	739,772	0.0006473
7810200	945,222	0.0007557	881,505	0.0007713
7811100	632,588	0.0005058	538,323	0.0004710
7811200	490,973	0.0003925	410,601	0.0003593
7812100	3,790,323	0.0030304	3,817,143	0.0033399
7812200	1,516,720	0.0012126	1,468,731	0.0012851
7813100	1,121,642	0.0008968	970,584	0.0008492
7813200	292,854	0.0002341	224,724	0.0001966
7814100	1,580,499	0.0012636	1,294,900	0.0011330
7815100	3,592,172	0.0028720	3,420,476	0.0029929
7815200	3,497,180	0.0027961	3,322,838	0.0029074
7816100	3,948,501	0.0031569	3,606,436	0.0031556
7816200	4,970,725	0.0039742	4,749,328	0.0041556
7817100	20,639,227	0.0165014	19,577,846	0.0171302

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7817200	\$ 18,529,965	0.0148150	\$ 17,436,679	0.0152568
7819100	2,835,430	0.0022670	2,839,569	0.0024846
7819200	2,858,181	0.0022852	2,867,134	0.0025087
7820100	213,231	0.0001705	190,264	0.0001665
7820200	94,769	0.0000758	111,011	0.0000971
7821100	922,345	0.0007374	929,041	0.0008129
7822100	10,054,661	0.0080389	9,610,020	0.0084086
7822200	10,903,716	0.0087177	10,442,670	0.0091371
7823100	855,849	0.0006843	679,823	0.0005948
7823200	1,005,951	0.0008043	893,987	0.0007822
7824100	324,089	0.0002591	323,544	0.0002831
7824200	369,318	0.0002953	302,559	0.0002647
7825100	4,859,369	0.0038852	4,395,389	0.0038459
7825200	5,862,204	0.0046869	5,389,296	0.0047155
7826100	2,526,187	0.0020197	2,086,959	0.0018260
7826200	2,561,582	0.0020480	2,135,636	0.0018686
7827100	2,024,846	0.0016189	1,764,601	0.0015440
7827200	2,249,320	0.0017984	2,060,545	0.0018029
7828100	3,109,779	0.0024863	2,934,145	0.0025673
7828200	2,900,101	0.0023187	2,610,313	0.0022840
7829100	1,246,221	0.0009964	1,075,491	0.0009410
7829200	1,021,298	0.0008165	908,508	0.0007949
7830100	3,823,454	0.0030569	3,291,155	0.0028797
7830200	4,100,018	0.0032780	3,809,123	0.0033329
7831100	1,072,523	0.0008575	1,070,556	0.0009367
7831200	1,246,040	0.0009962	1,071,561	0.0009376
7832100	576,063	0.0004606	483,242	0.0004228
7832200	482,700	0.0003859	381,735	0.0003340
7834100	2,388,884	0.0019100	2,365,855	0.0020701
7834200	1,134,343	0.0009069	1,055,468	0.0009235
7835100	655,166	0.0005238	610,685	0.0005343
7835200	759,071	0.0006069	669,272	0.0005856
7836200	12,515,683	0.0100065	12,295,158	0.0107580
7837200	459,417	0.0003673	361,307	0.0003161
7839100	-	0.0000000	-	0.0000000
7840100	516,402	0.0004129	468,481	0.0004099
7841200	1,235,225	0.0009876	719,674	0.0006297
7843200	5,900,233	0.0047173	4,140,482	0.0036228
7844200	677,129	0.0005414	638,769	0.0005589

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7845100	\$ 849,826	0.0006795	\$ 869,900	0.0007611
7846100	1,294,453	0.0010349	1,260,446	0.0011029
7846200	777,476	0.0006216	799,456	0.0006995
7847200	951,141	0.0007605	769,263	0.0006731
7849200	2,325,837	0.0018595	1,649,455	0.0014432
7850100	11,096,684	0.0088720	10,073,099	0.0088138
7850200	13,035,284	0.0104219	12,052,098	0.0105454
7851200	7,469,539	0.0059720	6,849,577	0.0059932
7852200	12,127,075	0.0096958	12,092,393	0.0105806
7853100	313,835	0.0002509	305,616	0.0002674
7854100	227,349	0.0001818	125,038	0.0001094
7855100	5,505,808	0.0044020	4,391,034	0.0038421
7855200	8,370,749	0.0066926	7,195,186	0.0062956
7856200	4,463,534	0.0035687	4,014,666	0.0035128
7857100	1,320,863	0.0010561	1,098,172	0.0009609
7858100	3,095,400	0.0024748	2,812,864	0.0024612
7859100	608,730	0.0004867	688,686	0.0006026
7859200	1,673,017	0.0013376	1,417,045	0.0012399
7860200	5,800,649	0.0046377	5,634,209	0.0049298
7861100	52,595	0.0000421	68,239	0.0000597
7862200	4,097,560	0.0032761	3,660,152	0.0032026
7863100	48,654	0.0000389	58,625	0.0000513
7864100	3,082,575	0.0024646	2,788,648	0.0024400
7864200	7,395,018	0.0059125	6,590,043	0.0057662
7865100	1,416,745	0.0011327	1,175,349	0.0010284
7865200	1,263,272	0.0010100	996,735	0.0008721
7866100	263,168	0.0002104	223,139	0.0001952
7867100	2,948,729	0.0023576	2,313,071	0.0020239
7867200	4,201,257	0.0033590	3,805,921	0.0033301
7868200	303,050	0.0002423	299,860	0.0002624
7869100	599,756	0.0004795	494,556	0.0004327
7870100	746,600	0.0005969	640,974	0.0005608
7871200	875,976	0.0007004	692,011	0.0006055
7872200	389,796	0.0003116	363,584	0.0003181
7873100	946,203	0.0007565	957,327	0.0008376
7874100	422,739	0.0003380	452,360	0.0003958
7875100	560,119	0.0004478	480,667	0.0004206
7876200	6,750,681	0.0053973	5,035,281	0.0044058
7877100	105,000	0.0000839	100,000	0.0000875

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2025 and 2024

Submission Unit	2025		2024	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7878200	\$ 3,750,883	0.0029989	\$ 3,533,575	0.0030918
7879200	666,928	0.0005332	615,308	0.0005384
7880100	990,247	0.0007917	761,468	0.0006663
7881100	299,085	0.0002391	265,005	0.0002319
7882100	666,927	0.0005332	622,136	0.0005444
7883200	1,101,890	0.0008810	939,629	0.0008222
7884200	-	0.0000000	599,999	0.0005250
7885200	2,201,961	0.0017605	1,696,510	0.0014844
7886100	413,127	0.0003303	345,041	0.0003019
7887200	212,180	0.0001696	167,351	0.0001464
7888100	244,765	0.0001957	235,704	0.0002062
7888200	666,923	0.0005332	574,942	0.0005031
7889100	255,212	0.0002040	267,165	0.0002338
7890100	255,751	0.0002045	155,202	0.0001358
7890200	525,326	0.0004200	490,326	0.0004290
7891200	1,822,441	0.0014571	927,794	0.0008118
7892200	663,893	0.0005308	587,134	0.0005137
7893200	579,483	0.0004633	595,000	0.0005206
7894200	1,900,519	0.0015195	920,153	0.0008051
7895200	939,216	0.0007509	826,951	0.0007236
7896200	748,661	0.0005986	589,992	0.0005162
7897200	1,010,971	0.0008083	982,245	0.0008594
7898200	849,247	0.0006790	496,250	0.0004342
7899200	1,155,790	0.0009241	1,086,674	0.0009508
7900200	68,753	0.0000550	-	0.0000000
7901200	1,420,717	0.0011359	1,111,108	0.0009722
7902100	348,081	0.0002783	340,126	0.0002976
7903100	408,529	0.0003266	-	0.0000000
7904200	2,666,881	0.0021322	-	0.0000000
7905100	238,719	0.0001909	-	0.0000000
7907200	1,649,788	0.0013190	-	0.0000000
7908200	1,218,937	0.0009746	-	0.0000000
7909200	1,532,677	0.0012254	-	0.0000000
7910200	276,921	0.0002214	-	0.0000000
7912200	375,999	0.0003006	-	0.0000000
Total '77 Fund	\$ 1,250,753,072	1.0000000	\$ 1,142,882,206	1.0000000

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

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Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025
and Beginning Net Pension Liability as of July 1, 2024

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	\$ 852,080	\$ 684,969	\$ 315,140	\$ -	\$ 109,712	\$ 2,620	\$ 427,472
7700200	798,406	747,292	343,814	-	119,694	17,476	480,984
7701100	7,137,415	6,666,513	3,067,126	-	1,067,780	22,203	4,157,109
7701200	7,679,705	6,979,082	3,210,933	-	1,117,844	32,547	4,361,324
7702100	1,545,539	1,412,080	649,669	-	226,174	7,579	883,422
7702200	950,207	881,674	405,640	-	141,218	5,452	552,310
7703100	437,090	442,084	203,394	-	70,809	15,516	289,719
7704100	2,111,951	2,008,252	923,956	-	321,663	16,490	1,262,109
7704200	1,982,503	1,751,122	805,655	-	280,478	11,331	1,097,464
7705100	642,817	599,496	275,816	-	96,022	8,342	380,180
7706100	906,132	882,862	406,187	-	141,409	12,361	559,957
7706200	541,280	534,204	245,776	-	85,564	10,301	341,641
7707100	2,038,071	1,940,467	892,769	-	310,806	11,508	1,215,083
7707200	2,379,812	2,337,559	1,075,463	-	374,408	32,513	1,482,384
7708100	3,234,291	2,772,520	1,275,580	-	444,076	7,999	1,727,655
7708200	-	-	-	-	-	126,570	126,570
7709100	438,732	389,969	179,417	-	62,462	3,827	245,706
7710100	-	47,010	21,628	-	7,530	12,953	42,111
7711100	6,819,922	6,675,892	3,071,441	-	1,069,282	102,086	4,242,809
7711200	8,006,418	8,090,346	3,722,202	-	1,295,836	205,121	5,223,159
7712100	1,506,263	1,319,603	607,122	-	211,362	8,920	827,404
7712200	947,934	815,671	375,273	-	130,647	1,550	507,470
7713100	1,072,582	1,048,346	482,323	-	167,914	14,386	664,623
7713200	1,038,232	955,276	439,503	-	153,007	1,434	593,944
7714100	838,693	703,963	323,879	-	112,754	2,283	438,916
7714200	850,185	760,826	350,040	-	121,862	3,211	475,113
7715100	914,720	852,353	392,150	-	136,522	4,917	533,589
7716100	4,854,468	4,614,931	2,123,235	-	739,177	50,338	2,912,750
7716200	6,099,815	5,529,608	2,544,059	-	885,681	23,883	3,453,623
7717100	381,775	416,679	191,706	-	66,740	19,864	278,310
7717200	-	127,972	58,877	-	20,497	34,597	113,971
7718100	85,625	125,835	57,894	-	20,155	13,087	91,136
7719100	14,282,029	14,103,349	6,488,662	-	2,258,943	221,846	8,969,451
7719200	16,903,056	16,481,864	7,582,968	-	2,639,911	222,192	10,445,071
7720100	2,054,110	1,698,770	781,569	-	272,093	9,617	1,063,279
7720200	830,105	842,381	387,562	-	134,925	22,872	545,359
7721100	1,073,466	1,084,910	499,145	-	173,771	25,401	698,317
7722100	2,359,732	2,074,968	954,650	-	332,349	17,851	1,304,850
7722200	1,369,364	1,251,700	575,882	-	200,486	14,512	790,880
7723100	3,844,399	3,445,024	1,584,985	-	551,792	12,922	2,149,699
7723200	3,671,761	3,638,643	1,674,065	-	582,804	54,965	2,311,834
7724100	355,381	271,732	125,018	-	43,523	808	169,349
7724200	127,553	105,535	48,555	-	16,904	3,257	68,716
7725100	1,332,488	1,242,322	571,567	-	198,983	12,037	782,587
7725200	921,539	816,739	375,765	-	130,818	7,365	513,948
7726100	7,713,551	7,516,848	3,458,348	-	1,203,979	130,858	4,793,185
7726200	8,055,040	8,169,171	3,758,468	-	1,308,461	223,566	5,290,495
7727100	1,352,694	1,203,740	553,816	-	192,804	11,408	758,028
7727200	1,620,177	1,536,490	706,908	-	246,101	10,854	963,863
7728100	170,744	200,267	92,139	-	32,077	14,415	138,631
7729100	3,353,383	3,201,902	1,473,129	-	512,851	33,299	2,019,279
7729200	3,592,450	3,588,310	1,650,908	-	574,742	81,824	2,307,474
7730100	4,648,362	4,346,761	1,999,856	-	696,224	26,242	2,722,322
7730200	4,803,447	4,317,795	1,986,529	-	691,584	24,428	2,702,541
7731100	1,383,004	1,269,863	584,238	-	203,395	10,809	798,442
7731200	667,191	561,152	258,175	-	89,880	4,216	352,271
7732100	565,275	473,780	217,976	-	75,886	5,772	299,634
7733100	225,049	189,464	87,169	-	30,347	1,667	119,183
7734100	2,802,253	2,261,465	1,040,454	-	362,220	11,435	1,414,109

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
\$ -	\$ 26,483	\$ -	\$ 36,727	\$ 63,210
-	28,892	-	5,535	34,427
-	257,747	-	23,645	281,392
-	269,831	-	80,700	350,531
-	54,595	-	18,960	73,555
-	34,088	-	15,138	49,226
-	17,092	-	5,609	22,701
-	77,645	-	14,563	92,208
-	67,703	-	41,189	108,892
-	23,178	-	9,013	32,191
-	34,134	-	1,135	35,269
-	20,654	-	8,597	29,251
-	75,024	-	16,275	91,299
-	90,377	-	10,803	101,180
-	107,194	-	97,889	205,083
-	-	-	4,274	4,274
-	15,077	-	8,900	23,977
-	1,818	-	13,527	15,345
-	258,109	-	14,673	272,782
-	312,796	-	24,295	337,091
-	51,020	-	26,821	77,841
-	31,536	-	39,503	71,039
-	40,532	-	12,355	52,887
-	36,934	-	19,062	55,996
-	27,217	-	26,520	53,737
-	29,416	-	13,407	42,823
-	32,954	-	3,111	36,065
-	178,427	-	4,310	182,737
-	213,791	-	72,955	286,746
-	16,110	-	2,271	18,381
-	4,948	-	3,399	8,347
-	4,865	-	4,559	9,424
-	545,276	-	41,565	586,841
-	637,236	-	44,953	682,189
-	65,679	-	68,684	134,363
-	32,569	-	16,216	48,785
-	41,946	-	6,681	48,627
-	80,224	-	44,198	124,422
-	48,394	-	14,699	63,093
-	133,195	-	58,295	191,490
-	140,680	-	27,953	168,633
-	10,506	-	17,410	27,916
-	4,080	-	4,254	8,334
-	48,032	-	6,871	54,903
-	31,577	-	19,204	50,781
-	290,623	-	9,366	299,989
-	315,844	-	1,354	317,198
-	46,540	-	22,568	69,108
-	59,405	-	3,221	62,626
-	7,743	-	10,102	17,845
-	123,795	-	7,197	130,992
-	138,734	-	18,092	156,826
-	168,058	-	12,884	180,942
-	166,938	-	81,947	248,885
-	49,097	-	9,718	58,815
-	21,696	-	17,845	39,541
-	18,318	-	17,210	35,528
-	7,325	-	18,158	25,483
-	87,435	-	102,591	190,026

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
\$ 214,928	\$ -	\$ (5,502)	\$ 209,426
234,484	-	1,778	236,262
2,091,803	-	(1,302)	2,090,501
2,189,880	-	(10,100)	2,179,780
443,079	-	(1,992)	441,087
276,650	-	(4,446)	272,204
138,716	-	2,315	141,031
630,145	-	(711)	629,434
549,463	-	(4,890)	544,573
188,108	-	(507)	187,601
277,022	-	2,082	279,104
167,621	-	(378)	167,243
608,875	-	(2,204)	606,671
733,474	-	2,953	736,427
869,955	-	(15,034)	854,921
-	-	31,093	31,093
122,364	-	(298)	122,066
14,751	-	(1,691)	13,060
2,094,745	-	12,925	2,107,670
2,538,569	-	27,061	2,565,630
414,062	-	(906)	413,156
255,939	-	(6,781)	249,158
328,948	-	349	329,297
299,744	-	(3,456)	296,288
220,888	-	(4,275)	216,613
238,730	-	(1,736)	236,994
267,449	-	954	268,403
1,448,062	-	11,802	1,459,864
1,735,067	-	(8,943)	1,726,124
130,745	-	3,093	133,838
40,155	-	4,807	44,962
39,484	-	763	40,247
4,425,315	-	28,847	4,454,162
5,171,640	-	32,718	5,204,358
533,036	-	(8,686)	524,350
264,320	-	(2,555)	261,765
340,420	-	2,871	343,291
651,079	-	(1,578)	649,501
392,755	-	1,996	394,751
1,080,971	-	(6,610)	1,074,361
1,141,725	-	1,706	1,143,431
85,263	-	(2,477)	82,786
33,115	-	(29)	33,086
389,813	-	2,349	392,162
256,274	-	(1,319)	254,955
2,358,619	-	22,867	2,381,486
2,563,303	-	39,781	2,603,084
377,707	-	(867)	376,840
482,116	-	1,991	484,107
62,839	-	(2,581)	60,258
1,004,685	-	3,615	1,008,300
1,125,931	-	8,078	1,134,009
1,363,916	-	4,896	1,368,812
1,354,827	-	(8,248)	1,346,579
398,455	-	567	399,022
176,077	-	(1,583)	174,494
148,662	-	(2,069)	146,593
59,450	-	(3,488)	55,962
709,597	-	(12,991)	696,606

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025
and Beginning Net Pension Liability as of July 1, 2024

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
7735100	\$ 4,038,633	\$ 3,658,706	\$ 1,683,296	\$ -	\$ 586,017	\$ 110,250	\$ 2,379,563
7735200	4,601,256	3,937,560	1,811,591	-	630,682	44,348	2,486,621
7736100	2,279,538	2,088,857	961,041	-	334,574	21,692	1,317,307
7737100	10,911,092	9,730,472	4,476,791	-	1,558,536	123,935	6,159,262
7737200	12,622,577	11,482,899	5,283,047	-	1,839,224	101,615	7,223,886
7738100	1,140,779	936,045	430,655	-	149,927	2,418	583,000
7738200	1,234,486	1,130,258	520,008	-	181,034	3,714	704,756
7739100	22,826,949	21,243,524	9,773,710	-	3,402,589	91,290	13,267,589
7739200	22,901,207	21,534,012	9,907,358	-	3,449,117	49,138	13,405,613
7740100	44,861,679	41,184,776	18,948,272	-	6,596,593	176,555	25,721,420
7740200	31,179,655	28,924,313	13,307,484	-	4,632,826	88,432	18,028,742
7741100	2,421,867	2,389,911	1,099,549	-	382,794	46,975	1,529,318
7741200	2,994,719	2,789,733	1,283,499	-	446,833	15,418	1,745,750
7742100	4,767,328	4,276,958	1,967,741	-	685,043	11,200	2,663,984
7742200	4,002,262	3,948,126	1,816,452	-	632,374	56,218	2,505,044
7743100	578,156	551,061	253,532	-	88,264	7,218	349,014
7744100	10,856,787	9,941,304	4,573,790	-	1,592,305	15,943	6,182,038
7744200	11,164,683	10,560,625	4,858,727	-	1,691,502	38,163	6,588,392
7745100	806,868	822,675	378,496	-	131,768	22,814	533,078
7746100	4,800,542	4,630,958	2,130,609	-	741,744	42,850	2,915,203
7746200	4,879,726	4,575,519	2,105,103	-	732,864	16,837	2,854,804
7747100	1,202,030	1,164,209	535,629	-	186,472	14,739	736,840
7747200	1,219,837	1,085,147	499,254	-	173,809	12,830	685,893
7748100	719,601	596,766	274,560	-	95,584	2,845	372,989
7748200	63,777	56,270	25,888	-	9,013	290	35,191
7749100	3,633,747	2,948,214	1,356,413	-	472,217	16,051	1,844,681
7749200	4,486,837	3,777,655	1,738,022	-	605,070	26,622	2,369,714
7750100	1,501,211	1,505,744	692,762	-	241,176	37,087	971,025
7750200	2,066,991	1,882,892	866,280	-	301,584	6,096	1,173,960
7751100	5,696,192	5,370,059	2,470,654	-	860,126	34,077	3,364,857
7751200	5,005,006	5,129,786	2,360,109	-	821,641	137,073	3,318,823
7752100	3,315,117	2,765,872	1,272,521	-	443,012	20,308	1,735,841
7753100	18,973,078	15,196,806	6,991,739	-	2,434,083	95,273	9,521,095
7753200	13,738,224	11,681,504	5,374,421	-	1,871,034	98,270	7,343,725
7754100	704,320	651,373	299,683	-	104,331	3,077	407,091
7754200	371,167	373,587	171,880	-	59,838	9,926	241,644
7755100	3,241,742	3,118,091	1,434,570	-	499,427	34,685	1,968,682
7756100	5,589,224	4,940,321	2,272,941	-	791,295	44,584	3,108,820
7756200	4,678,167	4,149,818	1,909,246	-	664,679	59,070	2,632,995
7757100	1,093,547	1,011,545	465,391	-	162,020	7,795	635,206
7758100	2,785,582	2,761,599	1,270,555	-	442,327	53,829	1,766,711
7758200	2,856,431	2,732,039	1,256,955	-	437,593	22,018	1,716,566
7759100	130,092,012	119,331,262	54,901,864	-	19,113,357	644,288	74,659,509
7759200	120,049,418	111,488,672	51,293,653	-	17,857,215	357,143	69,508,011
7760100	293,498	265,796	122,287	-	42,573	1,097	165,957
7761100	1,749,877	1,476,897	679,490	-	236,556	5,746	921,792
7762100	7,420,558	8,003,211	3,682,113	-	1,281,880	300,218	5,264,211
7762200	7,617,192	8,129,283	3,740,117	-	1,302,073	316,012	5,358,202
7763100	1,418,618	1,308,444	601,988	-	209,574	10,641	822,203
7763200	767,844	733,759	337,588	-	117,527	5,420	460,535
7764100	354,623	325,983	149,978	-	52,213	2,395	204,586
7765100	6,422,866	5,189,735	2,387,691	-	831,243	20,333	3,239,267
7765200	6,799,589	6,262,536	2,881,265	-	1,003,075	24,607	3,908,947
7766100	11,289,331	11,009,950	5,065,453	-	1,763,471	134,260	6,963,184
7766200	12,128,782	10,977,305	5,050,433	-	1,758,242	15,223	6,823,898
7767100	3,181,376	3,024,546	1,391,532	-	484,444	19,615	1,895,591
7767200	3,426,758	3,240,839	1,491,044	-	519,087	27,702	2,037,833
7768100	5,356,724	5,226,892	2,404,786	-	837,195	99,222	3,341,203

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
\$ -	\$ 141,456	\$ -	\$ 55,404	\$ 196,860
-	152,237	-	129,139	281,376
-	80,761	-	18,491	99,252
-	376,208	-	171,887	548,095
-	443,962	-	121,838	565,800
-	36,190	-	47,815	84,005
-	43,699	-	14,417	58,116
-	821,336	-	77,555	898,891
-	832,567	-	44,589	877,156
-	1,592,322	-	350,117	1,942,439
-	1,118,297	-	147,757	1,266,054
-	92,401	-	14,522	106,923
-	107,859	-	15,546	123,405
-	165,359	-	70,894	236,253
-	152,646	-	21,075	173,721
-	21,306	-	7,778	29,084
-	384,359	-	307,136	691,495
-	408,304	-	169,015	577,319
-	31,807	-	4,313	36,120
-	179,046	-	11,018	190,064
-	176,903	-	14,396	191,299
-	45,012	-	9,555	54,567
-	41,955	-	22,846	64,801
-	23,073	-	27,299	50,372
-	2,176	-	1,102	3,278
-	113,986	-	152,908	266,894
-	146,055	-	134,459	280,514
-	58,216	-	5,378	63,594
-	72,798	-	17,699	90,497
-	207,622	-	14,179	221,801
-	198,332	-	26,128	224,460
-	106,937	-	101,681	208,618
-	587,552	-	812,376	1,399,928
-	451,641	-	382,051	833,692
-	25,184	-	10,400	35,584
-	14,444	-	11,737	26,181
-	120,554	-	21,753	142,307
-	191,007	-	115,271	306,278
-	160,444	-	89,237	249,681
-	39,109	-	8,598	47,707
-	106,771	-	3,228	109,999
-	105,628	-	9,687	115,315
-	4,613,691	-	1,306,930	5,920,621
-	4,310,472	-	1,050,933	5,361,405
-	10,276	-	4,364	14,640
-	57,101	-	53,292	110,393
-	309,427	-	14,250	323,677
-	314,301	-	15,685	329,986
-	50,588	-	14,471	65,059
-	28,369	-	3,833	32,202
-	12,603	-	6,609	19,212
-	200,650	-	273,702	474,352
-	242,128	-	53,861	295,989
-	425,676	-	36,020	461,696
-	424,414	-	128,163	552,577
-	116,938	-	852	117,790
-	125,300	-	177	125,477
-	202,087	-	3,339	205,426

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
\$ 1,148,020	\$ -	\$ 18,987	\$ 1,167,007
1,235,518	-	(10,882)	1,224,636
655,437	-	(816)	654,621
3,053,204	-	1,371	3,054,575
3,603,077	-	9,787	3,612,864
293,710	-	(7,575)	286,135
354,650	-	(2,081)	352,569
6,665,742	-	11,654	6,677,396
6,756,891	-	2,153	6,759,044
12,922,861	-	(6,169)	12,916,692
9,075,802	-	15,749	9,091,551
749,901	-	4,841	754,742
875,356	-	781	876,137
1,342,014	-	(9,485)	1,332,529
1,238,833	-	3,700	1,242,533
172,911	-	33	172,944
3,119,359	-	(64,511)	3,054,848
3,313,688	-	(35,766)	3,277,922
258,137	-	2,800	260,937
1,453,091	-	4,516	1,457,607
1,435,695	-	779	1,436,474
365,303	-	(89)	365,214
340,495	-	(1,137)	339,358
187,252	-	(4,206)	183,046
17,656	-	(119)	17,537
925,084	-	(23,209)	901,875
1,185,344	-	(16,404)	1,168,940
472,469	-	6,884	479,353
590,809	-	(1,006)	589,803
1,685,004	-	4,066	1,689,070
1,609,612	-	19,488	1,629,100
867,869	-	(14,532)	853,337
4,768,417	-	(109,867)	4,658,550
3,665,395	-	(38,931)	3,626,464
204,386	-	(2,320)	202,066
117,223	-	(3,669)	113,554
978,387	-	(729)	977,658
1,550,162	-	(12,396)	1,537,766
1,302,120	-	(7,453)	1,294,667
317,400	-	225	317,625
866,528	-	8,064	874,592
857,253	-	1,620	858,873
37,443,470	-	(55,647)	37,387,823
34,982,649	-	(206,816)	34,775,833
83,401	-	(613)	82,788
463,417	-	(7,554)	455,863
2,511,228	-	42,195	2,553,423
2,550,787	-	50,849	2,601,636
410,561	-	(1,003)	409,558
230,237	-	(365)	229,872
102,286	-	(960)	101,326
1,628,423	-	(40,065)	1,588,358
1,965,044	-	(4,562)	1,960,482
3,454,676	-	12,297	3,466,973
3,444,432	-	(17,897)	3,426,535
949,035	-	3,679	952,714
1,016,903	-	6,619	1,023,522
1,640,082	-	16,997	1,657,079

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025
and Beginning Net Pension Liability as of July 1, 2024

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
7768200	\$ 7,533,840	\$ 7,103,492	\$ 3,268,171	\$ -	\$ 1,137,771	\$ 48,169	\$ 4,454,111
7769100	1,376,310	1,318,535	606,631	-	211,191	23,055	840,877
7769200	527,767	495,504	227,971	-	79,365	6,336	313,672
7770100	3,796,535	3,531,209	1,624,637	-	565,596	27,767	2,218,000
7770200	3,781,380	3,545,573	1,631,246	-	567,897	28,034	2,227,177
7771100	765,824	706,574	325,080	-	113,172	4,816	443,068
7771200	267,988	248,583	114,368	-	39,816	2,242	156,426
7772100	572,094	559,490	257,410	-	89,614	10,359	357,383
7772200	518,926	531,118	244,356	-	85,069	17,959	347,384
7773100	2,645,779	2,572,847	1,183,714	-	412,095	44,695	1,640,504
7773200	2,171,307	2,036,031	936,736	-	326,112	11,374	1,274,222
7774100	202,696	189,702	87,278	-	30,385	1,121	118,784
7775100	1,771,599	1,559,046	717,285	-	249,713	7,315	974,313
7776100	2,337,379	1,873,514	861,965	-	300,082	9,753	1,171,800
7777100	3,346,690	3,116,310	1,433,751	-	499,142	9,481	1,942,374
7777200	3,620,487	3,244,401	1,492,682	-	519,658	11,003	2,023,343
7781100	2,100,458	2,128,270	979,173	-	340,886	57,724	1,377,783
7781200	1,889,554	1,838,375	845,799	-	294,454	31,726	1,171,979
7782100	5,560,809	4,991,724	2,296,590	-	799,528	30,450	3,126,568
7782200	1,234,739	1,170,382	538,469	-	187,461	14,223	740,153
7783100	6,657,639	6,569,882	3,022,668	-	1,052,302	150,181	4,225,151
7783200	6,984,857	6,365,578	2,928,672	-	1,019,579	17,313	3,965,564
7784100	8,292,844	8,324,802	3,830,071	-	1,333,389	225,794	5,389,254
7784200	8,798,131	8,270,551	3,805,111	-	1,324,700	30,553	5,160,364
7785100	280,996	299,036	137,580	-	47,897	15,220	200,697
7786100	769,739	799,644	367,900	-	128,080	30,025	526,005
7786200	1,656,296	2,036,743	937,064	-	326,226	135,550	1,398,840
7787100	124,396	159,786	73,514	-	25,593	16,126	115,233
7788100	973,571	849,266	390,730	-	136,028	17,250	544,008
7788200	435,322	433,893	199,625	-	69,497	9,525	278,647
7789100	7,070,103	6,732,042	3,097,275	-	1,078,276	47,593	4,223,144
7789200	7,560,993	7,431,731	3,419,187	-	1,190,345	112,616	4,722,148
7790100	3,708,637	3,735,275	1,718,524	-	598,281	70,594	2,387,399
7791100	1,518,260	1,367,682	629,242	-	219,062	4,158	852,462
7791200	-	492,062	226,387	-	78,814	133,027	438,228
7792100	6,122,548	5,450,546	2,507,684	-	873,018	50,461	3,431,163
7792200	6,411,878	5,113,403	2,352,572	-	819,017	30,137	3,201,726
7793100	2,449,019	2,396,797	1,102,717	-	383,896	46,875	1,533,488
7793200	2,175,096	2,129,576	979,774	-	341,096	37,301	1,358,171
7794100	1,741,668	1,753,021	806,529	-	280,783	40,602	1,127,914
7794200	1,287,907	1,300,609	598,384	-	208,319	28,584	835,287
7795100	9,171,192	8,887,260	4,088,846	-	1,423,478	109,883	5,622,207
7795200	14,590,556	13,656,754	6,283,193	-	2,187,411	102,618	8,573,222
7796100	967,635	1,147,233	527,819	-	183,753	73,295	784,867
7796200	465,758	469,506	216,010	-	75,201	12,053	303,264
7797100	79,058	100,193	46,097	-	16,048	10,619	72,764
7798100	1,884,628	1,718,951	790,854	-	275,325	4,542	1,070,721
7798200	2,244,050	1,830,421	842,139	-	293,180	22,393	1,157,712
7799100	199,033	228,521	105,138	-	36,602	16,285	158,025
7800100	5,972,389	5,515,956	2,537,778	-	883,494	18,031	3,439,303
7800200	6,879,152	6,512,306	2,996,179	-	1,043,080	26,267	4,065,526
7801100	1,876,798	1,725,836	794,022	-	276,428	19,151	1,089,601
7801200	1,008,427	993,145	456,926	-	159,073	24,552	640,551
7802100	6,351,638	5,591,338	2,572,460	-	895,568	24,399	3,492,427
7802200	5,107,301	4,598,312	2,115,589	-	736,515	29,238	2,881,342
7803100	717,454	674,997	310,552	-	108,115	4,685	423,352
7803200	480,029	438,641	201,810	-	70,257	2,166	274,233
7804100	1,007,038	780,532	359,107	-	125,018	1,275	485,400

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
\$ -	\$ 274,641	\$ -	\$ 2,433	\$ 277,074
-	50,978	-	4,144	55,122
-	19,158	-	1,308	20,466
-	136,527	-	19,722	156,249
-	137,082	-	25,889	162,971
-	27,318	-	3,960	31,278
-	9,611	-	1,084	10,695
-	21,631	-	554	22,185
-	20,535	-	141	20,676
-	99,474	-	2,613	102,087
-	78,719	-	2,058	80,777
-	7,334	-	2,755	10,089
-	60,277	-	40,324	100,601
-	72,435	-	105,364	177,799
-	120,486	-	30,604	151,090
-	125,438	-	57,509	182,947
-	82,285	-	2,944	85,229
-	71,077	-	7,815	78,892
-	192,994	-	65,736	258,730
-	45,250	-	1,101	46,351
-	254,010	-	42,912	296,922
-	246,112	-	99,440	345,552
-	321,861	-	6,247	328,108
-	319,763	-	9,796	329,559
-	11,562	-	7,063	18,625
-	30,917	-	3,867	34,784
-	78,746	-	11,811	90,557
-	6,178	-	2,130	8,308
-	32,835	-	17,884	50,719
-	16,776	-	591	17,367
-	260,280	-	5,863	266,143
-	287,332	-	27,515	314,847
-	144,416	-	16,553	160,969
-	52,879	-	25,412	78,291
-	19,025	-	3,017	22,042
-	210,734	-	99,299	310,033
-	197,699	-	280,931	478,630
-	92,667	-	7,874	100,541
-	82,336	-	11,619	93,955
-	67,777	-	3,735	71,512
-	50,285	-	56,615	106,900
-	343,607	-	25,428	369,035
-	528,009	-	24,013	552,022
-	44,355	-	4,393	48,748
-	18,152	-	2,343	20,495
-	3,874	-	3,138	7,012
-	66,460	-	47,366	113,826
-	70,769	-	85,729	156,498
-	8,835	-	24	8,859
-	213,263	-	70,534	283,797
-	251,784	-	36,093	287,877
-	66,726	-	12,105	78,831
-	38,398	-	2,158	40,556
-	216,177	-	117,268	333,445
-	177,784	-	61,916	239,700
-	26,097	-	1,075	27,172
-	16,959	-	5,302	22,261
-	30,178	-	54,383	84,561

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
\$ 2,228,917	\$ -	\$ 10,862	\$ 2,239,779
413,727	-	3,482	417,209
155,478	-	960	156,438
1,108,014	-	3,522	1,111,536
1,112,521	-	820	1,113,341
221,707	-	1,187	222,894
78,000	-	577	78,577
175,555	-	1,945	177,500
166,653	-	3,201	169,854
807,302	-	5,826	813,128
638,861	-	1,016	639,877
59,524	-	(243)	59,281
489,194	-	(4,526)	484,668
587,867	-	(13,970)	573,897
977,828	-	(4,996)	972,832
1,018,020	-	(7,712)	1,010,308
667,803	-	11,008	678,811
576,841	-	4,448	581,289
1,566,291	-	(2,774)	1,563,517
367,240	-	3,113	370,353
2,061,482	-	17,248	2,078,730
1,997,376	-	(19,695)	1,977,681
2,612,137	-	38,598	2,650,735
2,595,114	-	4,069	2,599,183
93,831	-	1,628	95,459
250,911	-	5,451	256,362
639,084	-	19,427	658,511
50,137	-	2,224	52,361
266,481	-	746	267,227
136,146	-	1,431	137,577
2,112,364	-	8,669	2,121,033
2,331,911	-	14,773	2,346,684
1,172,046	-	5,733	1,177,779
429,148	-	(2,893)	426,255
154,398	-	20,033	174,431
1,710,259	-	(10,119)	1,700,140
1,604,471	-	(42,747)	1,561,724
752,061	-	5,173	757,234
668,213	-	2,788	671,001
550,059	-	6,326	556,385
408,102	-	(8,853)	399,249
2,788,623	-	14,321	2,802,944
4,285,184	-	22,286	4,307,470
359,976	-	11,184	371,160
147,321	-	1,077	148,398
31,438	-	740	32,178
539,368	-	(11,580)	527,788
574,345	-	(8,604)	565,741
71,705	-	3,117	74,822
1,730,783	-	(9,926)	1,720,857
2,043,416	-	(4,801)	2,038,615
541,529	-	1,313	542,842
311,627	-	3,488	315,115
1,754,437	-	(12,640)	1,741,797
1,442,847	-	(4,717)	1,438,130
211,799	-	1,135	212,934
137,636	-	(184)	137,452
244,913	-	(8,776)	236,137

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025
and Beginning Net Pension Liability as of July 1, 2024

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
7804200	\$ 701,416	\$ 532,542	\$ 245,012	\$ -	\$ 85,298	\$ 3,061	\$ 333,371
7805100	839,577	771,035	354,737	-	123,497	5,963	484,197
7806100	5,002,733	4,803,921	2,210,186	-	769,447	52,814	3,032,447
7806200	6,032,376	5,000,033	2,300,413	-	800,859	28,421	3,129,693
7807100	-	-	-	-	-	77,696	77,696
7808100	824,296	782,669	360,090	-	125,361	5,459	490,910
7808200	706,972	707,168	325,353	-	113,268	17,704	456,325
7810100	817,476	707,999	325,736	-	113,401	4,906	444,043
7810200	974,076	897,107	412,741	-	143,690	12,509	568,940
7811100	594,827	600,446	276,253	-	96,174	14,525	386,952
7811200	453,761	465,945	214,372	-	74,631	11,483	300,486
7812100	4,217,966	3,597,450	1,655,113	-	576,206	31,175	2,262,494
7812200	1,622,955	1,439,502	662,286	-	230,566	10,426	903,278
7813100	1,072,456	1,064,610	489,805	-	170,519	24,977	685,301
7813200	248,286	277,905	127,858	-	44,512	15,245	187,615
7814100	1,430,868	1,500,046	690,140	-	240,263	49,709	980,112
7815100	3,779,739	3,409,410	1,568,600	-	546,088	3,993	2,118,681
7815200	3,671,761	3,319,308	1,527,146	-	531,656	8,601	2,067,403
7816100	3,985,213	3,747,621	1,724,204	-	600,259	11,572	2,336,035
7816200	5,248,114	4,717,855	2,170,588	-	755,662	14,865	2,941,115
7817100	21,633,759	19,589,152	9,012,568	-	3,137,608	105,452	12,255,628
7817200	19,267,839	17,587,192	8,091,507	-	2,816,952	85,269	10,993,728
7819100	3,137,806	2,691,202	1,238,167	-	431,052	15,379	1,684,598
7819200	3,168,242	2,712,808	1,248,107	-	434,512	9,736	1,692,355
7820100	210,273	202,404	93,122	-	32,419	2,337	127,878
7820200	122,628	89,984	41,400	-	14,413	3,358	59,171
7821100	1,026,613	875,383	402,746	-	140,211	11,211	554,168
7822100	10,619,236	9,543,144	4,390,605	-	1,528,532	14,444	5,933,581
7822200	11,539,259	10,348,962	4,761,345	-	1,657,600	12,128	6,431,073
7823100	751,174	812,347	373,744	-	130,114	29,484	533,342
7823200	987,842	954,801	439,284	-	152,931	10,798	603,013
7824100	357,527	307,583	141,513	-	49,266	2,655	193,434
7824200	334,290	350,557	161,284	-	56,149	10,847	228,280
7825100	4,856,994	4,612,201	2,121,979	-	738,739	45,217	2,905,935
7825200	5,955,213	5,563,916	2,559,844	-	891,176	40,115	3,491,135
7826100	2,306,059	2,397,628	1,103,099	-	384,030	79,833	1,566,962
7826200	2,359,858	2,431,223	1,118,556	-	389,411	79,649	1,587,616
7827100	1,949,920	1,921,830	884,194	-	307,821	34,040	1,226,055
7827200	2,276,886	2,134,918	982,232	-	341,951	10,346	1,334,529
7828100	3,242,248	2,951,538	1,357,942	-	472,750	2,988	1,833,680
7828200	2,884,468	2,752,577	1,266,404	-	440,882	19,876	1,727,162
7829100	1,188,391	1,182,847	544,204	-	189,457	27,780	761,441
7829200	1,003,881	969,284	445,948	-	155,251	10,468	611,667
7830100	3,636,778	3,628,909	1,669,587	-	581,245	73,444	2,324,276
7830200	4,209,125	3,891,381	1,790,345	-	623,285	5,435	2,419,065
7831100	1,182,960	1,017,956	468,341	-	163,047	20,631	652,019
7831200	1,184,097	1,182,610	544,094	-	189,419	28,869	762,382
7832100	533,955	546,788	251,566	-	87,579	22,845	361,990
7832200	421,809	458,110	210,767	-	73,376	20,292	304,435
7834100	2,614,333	2,267,400	1,043,184	-	363,171	18,420	1,424,775
7834200	1,166,290	1,076,600	495,321	-	172,440	9,661	677,422
7835100	674,768	621,814	286,084	-	99,596	11,124	396,804
7835200	739,555	720,464	331,470	-	115,397	10,207	457,074
7836200	13,586,297	11,878,923	5,465,249	-	1,902,655	25,627	7,393,531
7837200	399,203	436,029	200,608	-	69,839	27,950	298,397
7839100	-	-	-	-	-	4	4
7840100	517,663	490,162	225,514	-	78,510	6,380	310,404
7841200	795,249	1,172,400	539,397	-	187,784	128,927	856,108

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
\$ -	\$ 20,590	\$ -	\$ 46,520	\$ 67,110
-	29,810	-	10,779	40,589
-	185,733	-	21,529	207,262
-	193,316	-	202,670	395,986
-	-	-	18,112	18,112
-	30,260	-	9,669	39,929
-	27,341	-	631	27,972
-	27,373	-	20,618	47,991
-	34,685	-	5,768	40,453
-	23,215	-	7,775	30,990
-	18,015	-	2,552	20,567
-	139,088	-	113,207	252,295
-	55,655	-	33,999	89,654
-	41,161	-	1,480	42,641
-	10,745	-	1,623	12,368
-	57,996	-	3,250	61,246
-	131,818	-	61,191	193,009
-	128,334	-	45,444	173,778
-	144,894	-	15,803	160,697
-	182,406	-	78,954	261,360
-	757,373	-	261,884	1,019,257
-	679,971	-	181,291	861,262
-	104,050	-	75,955	180,005
-	104,885	-	74,634	179,519
-	7,826	-	4,966	12,792
-	3,479	-	7,469	10,948
-	33,845	-	26,576	60,421
-	368,965	-	175,045	544,010
-	400,121	-	209,993	610,114
-	31,408	-	5,707	37,115
-	36,915	-	5,451	42,366
-	11,892	-	10,742	22,634
-	13,554	-	6,571	20,125
-	178,321	-	5,440	183,761
-	215,117	-	9,460	224,577
-	92,699	-	15,369	108,068
-	93,998	-	5,666	99,664
-	74,303	-	4,300	78,603
-	82,542	-	3,152	85,694
-	114,115	-	62,285	176,400
-	106,423	-	17,459	123,882
-	45,732	-	8	45,740
-	37,475	-	1,925	39,400
-	140,304	-	28,631	168,935
-	150,452	-	40,902	191,354
-	39,357	-	30,774	70,131
-	45,723	-	4,581	50,304
-	21,140	-	1,765	22,905
-	17,712	-	4,573	22,285
-	87,664	-	57,213	144,877
-	41,624	-	30,384	72,008
-	24,041	-	3,373	27,414
-	27,855	-	6,148	34,003
-	459,273	-	289,556	748,829
-	16,858	-	1,271	18,129
-	-	-	-	-
-	18,951	-	2,145	21,096
-	45,328	-	3,471	48,799

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
\$ 167,100	\$ -	\$ (6,986)	\$ 160,114
241,933	-	(226)	241,707
1,507,363	-	2,561	1,509,924
1,568,899	-	(23,650)	1,545,249
-	-	11,413	11,413
245,584	-	(1,297)	244,287
221,893	-	3,341	225,234
222,154	-	(2,478)	219,676
281,492	-	1,773	283,265
188,406	-	1,086	189,492
146,203	-	1,304	147,507
1,128,799	-	(10,146)	1,118,653
451,684	-	(3,142)	448,542
334,051	-	4,278	338,329
87,200	-	1,687	88,887
470,681	-	8,108	478,789
1,069,797	-	(11,423)	1,058,374
1,041,525	-	(5,301)	1,036,224
1,175,920	-	(2,705)	1,173,215
1,480,357	-	(10,466)	1,469,891
6,146,637	-	(25,618)	6,121,019
5,518,467	-	(12,543)	5,505,924
844,439	-	(8,886)	835,553
851,218	-	(10,040)	841,178
63,510	-	(1,152)	62,358
28,235	-	(386)	27,849
274,676	-	(2,159)	272,517
2,994,425	-	(26,071)	2,968,354
3,247,272	-	(36,929)	3,210,343
254,896	-	3,141	258,037
299,595	-	465	300,060
96,513	-	(1,613)	94,900
109,997	-	402	110,399
1,447,205	-	8,847	1,456,052
1,745,832	-	8,920	1,754,752
752,322	-	10,003	762,325
762,863	-	13,482	776,345
603,027	-	4,043	607,070
669,889	-	1,628	671,517
926,127	-	(12,621)	913,506
863,697	-	598	864,295
371,151	-	5,268	376,419
304,140	-	1,421	305,561
1,138,670	-	4,675	1,143,345
1,221,028	-	(6,070)	1,214,958
319,412	-	(522)	318,890
371,076	-	3,898	374,974
171,570	-	4,002	175,572
143,745	-	1,909	145,654
711,459	-	(3,472)	707,987
337,813	-	(7,623)	330,190
195,111	-	2,779	197,890
226,065	-	939	227,004
3,727,340	-	(38,689)	3,688,651
136,816	-	4,607	141,423
-	-	(43)	(43)
153,802	-	1,448	155,250
367,873	-	19,369	387,242

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025
and Beginning Net Pension Liability as of July 1, 2024

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
7843200	\$ 4,575,240	\$ 5,600,004	\$ 2,576,447	\$ -	\$ 896,956	\$ 411,415	\$ 3,884,818
7844200	705,836	642,707	295,696	-	102,943	3,279	401,918
7845100	961,195	806,648	371,122	-	129,201	6,887	507,210
7846100	1,392,854	1,228,551	565,231	-	196,778	13,853	775,862
7846200	883,400	737,914	339,499	-	118,192	5,097	462,788
7847200	850,059	902,805	415,362	-	144,603	33,950	593,915
7849200	1,822,620	2,207,451	1,015,603	-	353,569	157,111	1,526,283
7850100	11,130,963	10,532,134	4,845,619	-	1,686,939	76,176	6,608,734
7850200	13,317,804	12,372,053	5,692,128	-	1,981,640	37,234	7,711,002
7851200	7,568,823	7,089,484	3,261,727	-	1,135,527	70,252	4,467,506
7852200	13,362,258	11,510,084	5,295,554	-	1,843,578	59,501	7,198,633
7853100	337,700	297,849	137,034	-	47,707	5,540	190,281
7854100	138,161	215,819	99,294	-	34,568	27,589	161,451
7855100	4,852,195	5,225,705	2,404,240	-	837,005	234,139	3,475,384
7855200	7,950,724	7,944,924	3,655,297	-	1,272,544	177,481	5,105,322
7856200	4,436,321	4,236,477	1,949,116	-	678,559	56,437	2,684,112
7857100	1,213,522	1,253,718	576,810	-	200,809	39,762	817,381
7858100	3,108,254	2,937,886	1,351,661	-	470,563	26,998	1,849,222
7859100	761,025	577,772	265,821	-	92,542	9,299	367,662
7859200	1,565,872	1,587,893	730,557	-	254,334	44,383	1,029,274
7860200	6,225,853	5,505,509	2,532,972	-	881,821	16,972	3,431,765
7861100	75,395	49,978	22,994	-	8,005	1,820	32,819
7862200	4,044,569	3,889,126	1,789,307	-	622,924	59,026	2,471,257
7863100	64,787	46,179	21,246	-	7,397	239	28,882
7864100	3,081,480	2,925,778	1,346,090	-	468,624	31,403	1,846,117
7864200	7,282,144	7,018,851	3,229,229	-	1,124,214	86,759	4,440,202
7865100	1,298,768	1,344,652	618,647	-	215,374	44,359	878,380
7865200	1,101,377	1,198,992	551,632	-	192,043	59,677	803,352
7866100	246,518	249,770	114,914	-	40,006	5,792	160,712
7867100	2,555,987	2,798,756	1,287,650	-	448,279	155,792	1,891,721
7867200	4,205,589	3,987,538	1,834,585	-	638,687	94,242	2,567,514
7868200	331,385	287,639	132,337	-	46,071	7,273	185,681
7869100	546,458	569,224	261,888	-	91,173	17,192	370,253
7870100	708,235	708,592	326,009	-	113,496	14,869	454,374
7871200	764,687	831,459	382,537	-	133,175	42,343	558,055
7872200	401,729	369,907	170,187	-	59,248	1,296	230,731
7873100	1,057,806	898,057	413,178	-	143,842	7,950	564,970
7874100	499,857	401,247	184,605	-	64,268	2,534	251,407
7875100	531,176	531,593	244,575	-	85,146	12,896	342,617
7876200	5,564,092	6,407,246	2,947,843	-	1,026,253	345,882	4,319,978
7877100	110,504	99,599	45,824	-	15,953	705	62,482
7878200	3,904,640	3,560,056	1,637,909	-	570,217	27,647	2,235,773
7879200	679,946	632,973	291,218	-	101,384	1,123	393,725
7880100	841,471	939,843	432,403	-	150,535	45,809	628,747
7881100	292,867	283,841	130,589	-	45,463	7,477	183,529
7882100	687,524	632,973	291,218	-	101,384	20,683	413,285
7883200	1,038,358	1,045,853	481,176	-	167,515	75,104	723,795
7884200	663,023	-	-	-	-	22,686	22,686
7885200	1,874,651	2,089,926	961,532	-	334,745	112,356	1,408,633
7886100	381,270	392,106	180,400	-	62,804	10,510	253,714
7887200	184,889	201,336	92,630	-	32,248	11,177	136,055
7888100	260,410	232,320	106,885	-	37,211	4,331	148,427
7888200	635,366	632,973	291,218	-	101,384	16,999	409,601
7889100	295,266	242,173	111,419	-	38,789	206	150,414
7890100	171,502	242,766	111,692	-	38,884	24,123	174,699
7890200	541,785	498,591	229,391	-	79,860	6,366	315,617
7891200	1,025,224	1,729,753	795,824	-	277,056	215,481	1,288,361
7892200	648,753	630,124	289,907	-	100,927	15,689	406,523

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
\$ -	\$ 216,512	\$ -	\$ 88,786	\$ 305,298
-	24,849	-	11,813	36,662
-	31,187	-	30,677	61,864
-	47,499	-	28,974	76,473
-	28,530	-	29,659	58,189
-	34,905	-	902	35,807
-	85,346	-	6,842	92,188
-	407,203	-	605	407,808
-	478,339	-	97,004	575,343
-	274,100	-	44,894	318,994
-	445,013	-	348,107	793,120
-	11,516	-	6,479	17,995
-	8,344	-	2,449	10,793
-	202,041	-	28,857	230,898
-	307,174	-	42,728	349,902
-	163,794	-	7,250	171,044
-	48,472	-	9,071	57,543
-	113,587	-	12,439	126,026
-	22,338	-	40,290	62,628
-	61,392	-	19,663	81,055
-	212,859	-	125,269	338,128
-	1,932	-	6,384	8,316
-	150,365	-	34,990	185,355
-	1,785	-	13,274	15,059
-	113,119	-	14,302	127,421
-	271,369	-	25,324	296,693
-	51,988	-	6,892	58,880
-	46,356	-	12,958	59,314
-	9,657	-	3,520	13,177
-	108,208	-	45,334	153,542
-	154,170	-	97,079	251,249
-	11,121	-	12,677	23,798
-	22,008	-	6,463	28,471
-	27,396	-	9,208	36,604
-	32,147	-	2,493	34,640
-	14,302	-	6,817	21,119
-	34,721	-	36,990	71,711
-	15,513	-	22,723	38,236
-	20,553	-	1,448	22,001
-	247,723	-	77,919	325,642
-	3,851	-	3,873	7,724
-	137,642	-	84,445	222,087
-	24,473	-	20,320	44,793
-	36,337	-	17,745	54,082
-	10,974	-	6,239	17,213
-	24,473	-	8,848	33,321
-	40,436	-	110,029	150,465
-	-	-	191,044	191,044
-	80,803	-	63,416	144,219
-	15,160	-	22,450	37,610
-	7,784	-	17,031	24,815
-	8,982	-	12,387	21,369
-	24,473	-	29,009	53,482
-	9,363	-	34,507	43,870
-	9,386	-	7,660	17,046
-	19,277	-	35,516	54,793
-	66,877	-	74,662	141,539
-	24,362	-	17,487	41,849

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
\$ 1,757,156	\$ -	\$ 48,944	\$ 1,806,100
201,667	-	(2,327)	199,340
253,108	-	(3,589)	249,519
385,492	-	(1,716)	383,776
231,541	-	(3,050)	228,491
283,280	-	6,052	289,332
692,649	-	24,939	717,588
3,304,748	-	19,529	3,324,277
3,882,073	-	(9,373)	3,872,700
2,224,521	-	7,356	2,231,877
3,611,607	-	(33,818)	3,577,789
93,458	-	539	93,997
67,719	-	3,545	71,264
1,639,709	-	36,618	1,676,327
2,492,939	-	19,646	2,512,585
1,329,312	-	11,336	1,340,648
393,389	-	4,469	397,858
921,843	-	3,770	925,613
181,292	-	(4,819)	176,473
498,245	-	3,736	501,981
1,727,506	-	(19,963)	1,707,543
15,682	-	(659)	15,023
1,220,321	-	3,158	1,223,479
14,490	-	(2,609)	11,881
918,043	-	3,663	921,706
2,202,358	-	11,126	2,213,484
421,922	-	5,854	427,776
376,217	-	5,852	382,069
78,372	-	20	78,392
878,187	-	22,108	900,295
1,251,200	-	9,459	1,260,659
90,255	-	(1,166)	89,089
178,610	-	1,404	180,014
222,340	-	149	222,489
260,893	-	7,802	268,695
116,068	-	(752)	115,316
281,790	-	(3,705)	278,085
125,902	-	(2,889)	123,013
166,802	-	2,408	169,210
2,010,450	-	24,271	2,034,721
31,252	-	(927)	30,325
1,117,066	-	(14,782)	1,102,284
198,613	-	(8,292)	190,321
294,902	-	276	295,178
89,063	-	584	89,647
198,613	-	6,226	204,839
328,165	-	(15,491)	312,674
-	-	(25,490)	(25,490)
655,772	-	3,304	659,076
123,034	-	(4,026)	119,008
63,175	-	(2,487)	60,688
72,897	-	(1,895)	71,002
198,613	-	(4,253)	194,360
75,988	-	(7,724)	68,264
76,175	-	2,153	78,328
156,447	-	(7,648)	148,799
542,758	-	14,216	556,974
197,719	-	(915)	196,804

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2025
and Beginning Net Pension Liability as of July 1, 2024

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
7893200	\$ 657,467	\$ 549,993	\$ 253,041	\$ -	\$ 88,093	\$ 2,691	\$ 343,825
7894200	1,016,762	1,803,830	829,905	-	288,921	236,208	1,355,034
7895200	913,836	891,409	410,119	-	142,778	37,869	590,766
7896200	651,910	710,610	326,937	-	113,819	27,083	467,839
7897200	1,085,338	959,550	441,469	-	153,692	33,986	629,147
7898200	548,352	806,055	370,849	-	129,106	96,976	596,931
7899200	1,200,767	1,097,018	504,716	-	175,710	37,746	718,172
7900200	-	65,292	30,039	-	10,458	17,652	58,149
7901200	1,227,793	1,348,450	620,394	-	215,982	91,931	928,307
7902100	375,840	330,376	151,999	-	52,916	11,853	216,768
7903100	-	387,714	178,379	-	62,100	107,010	347,489
7904200	-	2,531,179	1,164,543	-	405,421	684,292	2,254,256
7905100	-	226,621	104,264	-	36,298	61,266	201,828
7907200	-	1,565,812	720,398	-	250,797	423,309	1,394,504
7908200	-	1,156,968	532,297	-	185,312	312,781	1,030,390
7909200	-	1,454,698	669,277	-	233,000	398,366	1,300,643
7910200	-	262,829	120,922	-	42,097	71,054	234,073
7912200	-	356,848	164,179	-	57,157	96,472	317,808
Total '77 Fund	\$ 1,262,901,734	\$ 1,187,120,635	\$ 546,169,879	\$ -	\$ 190,141,901	\$ 15,365,778	\$ 751,677,558

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
\$ -	\$ 21,264	\$ -	\$ 51,975	\$ 73,239
-	69,741	-	85,839	155,580
-	34,464	-	1,963	36,427
-	27,474	-	91,865	119,339
-	37,099	-	136,809	173,908
-	31,164	-	22,332	53,496
-	42,414	-	68,170	110,584
-	2,524	-	3,930	6,454
-	52,135	-	96,073	148,208
-	12,773	-	44,660	57,433
-	14,990	-	-	14,990
-	97,863	-	150,785	248,648
-	8,762	-	3,687	12,449
-	60,539	-	73,281	133,820
-	44,732	-	84,834	129,566
-	56,243	-	-	56,243
-	10,162	-	28,491	38,653
-	13,797	-	53,943	67,740
\$ -	\$ 45,897,493	\$ -	\$ 15,365,778	\$ 61,263,271

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
\$ 172,575	\$ -	\$ (9,410)	\$ 163,165
566,001	-	18,490	584,491
279,704	-	6,482	286,186
222,974	-	(15,192)	207,782
301,085	-	(16,540)	284,545
252,922	-	11,316	264,238
344,220	-	(5,473)	338,747
20,487	-	2,114	22,601
423,114	-	(2,695)	420,419
103,664	-	(6,005)	97,659
121,656	1,524,401	16,490	1,662,547
794,227	-	82,205	876,432
71,109	-	8,871	79,980
491,317	-	53,935	545,252
363,031	-	35,122	398,153
456,452	-	61,380	517,832
82,470	-	6,560	89,030
111,971	-	6,552	118,523
\$ 372,491,873	\$ 1,524,401	\$ -	\$ 374,016,274

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, 2025

Note 1. Summary

The purpose of these schedules is to provide employers with information for their financial statements as it relates to Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 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 the 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, 2025 is as follows:

Total pension liability	\$ 10,342,114,462
Plan fiduciary net position	<u>9,154,993,827</u>
Net pension liability	<u>\$ 1,187,120,635</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, 2025

Note 5. Collective Net Pension Liability (Continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024 using member census data as of June 30, 2024. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2024 to the June 30, 2025 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, 2025.

For details, please refer to Note 8 of the System's June 30, 2025 ACFR, which can be found on the INPRS website at:

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

An actuarial experience study was concluded in February 2025 and updated assumptions were adopted in June 2025 for use in the June 30, 2025 actuarial valuations. 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 2.90 percent per year for the five-year period ending June 30, 2030, and 2.65 percent thereafter
- As of June 30, 2025, COLAs are assumed at 1.95 percent compounded annually, beginning July 1, 2026. Actual COLA increases at July 1, 2024 (3.00%) and July 1, 2025 (2.70%) are reflected in the valuation.
- 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 1977 Fund Actuarial Valuation report located at:

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

Net pension liability - beginning July 1, 2024	\$ 1,262,901,734
Total pension expense (income)	374,016,274
Change in deferred outflows of resources	(151,284,342)
Change in deferred inflows of resources	(50,820,491)
Defined benefit plan employer contributions	(247,692,540)
Net pension liability - ending June 30, 2025	<u>\$ 1,187,120,635</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, 2025

Note 6. Amortization of Collective Deferred Outflows and Inflows of Resources

Annual changes to the net pension liability 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 1977 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.

Years	Remaining Amortization
June 30, 2025	7.49
June 30, 2024	6.27
June 30, 2023	5.74
June 30, 2022	4.87
June 30, 2021	4.04
June 30, 2020	3.11
June 30, 2019	2.62
June 30, 2018	1.69
June 30, 2017	0.83
June 30, 2016	0.04

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, 2025

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, 2025, comprise the following:

Service cost	\$ 254,999,618
Interest on the total pension liability	601,449,661
Member contributions	(72,724,133)
Pension plan administrative expenses	2,948,554
Projected earnings on plan investments	(516,468,499)
Plan amendments	102,748,473
Recognition of outflow (inflow) of resources due to amortization	<u>(461,801)</u>
Total pension expenses (income) - before reconciling items	372,491,873
Reconciling items:	
Employer specific liability payments	<u>1,524,401</u>
Total pension expense (income) - Schedule of Pension Amounts	<u><u>\$ 374,016,274</u></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>

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**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, 2025

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2026	2027	2028	2029	2030	Thereafter	Total
7700100	\$ 142,344	\$ 191,931	\$ 64,065	\$ 29,616	\$ 9,964	\$ 37,793	\$ 30,893	\$ 364,262
7700200	173,346	217,224	77,748	39,875	18,372	48,483	44,855	446,557
7701100	1,384,779	1,920,954	675,746	340,373	153,042	417,822	367,780	3,875,717
7701200	1,449,226	2,002,521	699,768	349,379	153,824	432,075	373,226	4,010,793
7702100	293,238	405,083	141,510	70,565	30,325	86,359	76,025	809,867
7702200	183,028	249,681	86,732	44,900	18,845	54,639	48,287	503,084
7703100	91,972	129,728	47,186	24,021	11,189	28,329	26,565	267,018
7704100	417,698	578,072	203,311	102,716	45,547	126,866	113,389	1,169,901
7704200	363,814	499,896	173,157	84,414	34,686	105,687	90,732	988,572
7705100	124,523	172,368	60,451	30,270	13,461	38,464	32,975	347,989
7706100	183,595	256,351	91,565	46,658	21,996	57,075	51,043	524,688
7706200	111,076	153,564	54,007	27,571	11,784	34,185	31,279	312,390
7707100	403,441	557,186	195,220	97,873	43,551	120,778	109,176	1,123,784
7707200	486,263	676,728	240,261	122,576	56,216	149,399	136,024	1,381,204
7708100	575,417	784,214	267,047	127,710	48,024	158,769	136,808	1,522,572
7708200	-	31,032	31,166	31,786	28,312	-	-	122,296
7709100	81,134	112,075	39,290	19,291	7,804	23,044	20,225	221,729
7710100	1,092	12,048	3,214	2,122	1,831	3,745	3,806	26,766
7711100	1,389,509	1,937,318	690,729	354,738	167,941	431,328	387,973	3,970,027
7711200	1,686,276	2,359,543	849,164	443,343	212,308	536,210	485,500	4,886,068
7712100	274,126	379,397	132,931	64,088	26,686	79,064	67,397	749,563
7712200	169,252	228,322	76,151	34,491	11,414	45,516	40,537	436,431
7713100	217,603	302,446	106,751	53,604	23,059	65,359	60,517	611,736
7713200	198,366	271,918	93,635	45,471	18,216	57,081	51,627	537,948
7714100	146,092	198,571	67,138	31,973	12,841	40,808	33,848	385,179
7714200	158,020	217,625	75,572	37,369	16,021	45,867	39,836	432,290
7715100	176,994	246,063	86,937	44,131	19,946	53,574	46,873	497,524
7716100	958,378	1,339,538	479,122	243,733	112,520	294,795	260,305	2,730,013
7716200	1,148,159	1,581,344	550,859	277,998	121,564	340,439	294,673	3,166,877
7717100	86,724	123,283	45,456	24,389	11,757	28,363	26,681	259,929
7717200	22,614	41,692	17,811	11,332	7,710	12,818	14,261	105,624
7718100	26,279	37,068	13,609	7,421	4,122	9,705	9,787	81,712
7719100	2,935,738	4,091,906	1,463,914	747,688	343,190	909,211	826,701	8,382,610
7719200	3,430,456	4,780,574	1,708,992	873,188	394,992	1,052,599	952,537	9,762,882
7720100	352,461	480,950	163,939	78,218	28,797	97,208	79,804	928,916
7720200	175,219	240,244	85,074	45,065	20,312	55,165	50,714	496,574
7721100	226,094	315,314	112,891	58,823	27,195	70,483	64,984	649,690
7722100	430,935	596,030	209,537	102,752	41,920	123,977	106,212	1,180,428
7722200	259,873	362,198	128,989	64,001	28,341	77,108	67,150	727,787
7723100	715,340	986,321	343,418	168,155	71,948	207,915	180,452	1,958,209
7723200	757,392	1,050,305	371,423	187,852	85,698	233,946	213,977	2,143,201
7724100	56,241	75,795	25,055	11,226	3,675	14,498	11,184	141,433
7724200	21,808	30,372	10,737	5,495	2,402	6,388	4,988	60,382
7725100	258,117	360,683	128,729	64,352	28,245	77,503	68,172	727,684
7725200	169,260	234,020	81,670	39,727	16,656	48,777	42,317	463,167
7726100	1,561,232	2,188,857	786,384	402,819	191,321	488,295	435,520	4,493,196
7726200	1,699,036	2,393,669	869,151	453,689	221,590	542,949	492,249	4,973,297
7727100	250,210	345,659	120,899	60,261	26,543	72,954	62,604	688,920
7727200	319,689	444,310	157,382	79,996	36,242	97,110	86,197	901,237
7728100	41,693	55,241	18,294	12,053	6,778	14,700	13,720	120,786
7729100	665,314	926,381	330,032	168,748	78,217	203,877	181,032	1,888,287
7729200	745,604	1,042,038	373,560	194,733	94,119	234,074	212,124	2,150,648
7730100	902,932	1,257,764	447,090	224,115	100,743	271,783	239,885	2,541,380
7730200	896,907	1,235,793	430,640	209,979	87,027	262,053	228,164	2,453,656
7731100	263,757	366,471	129,524	65,651	29,333	79,807	68,841	739,627
7731200	116,709	160,092	55,335	26,777	10,661	32,760	27,105	312,730
7732100	98,318	134,618	46,418	22,847	9,236	28,087	22,900	264,106
7733100	39,198	51,143	15,812	7,003	1,450	9,275	9,017	93,700
7734100	469,165	638,815	216,698	101,998	37,872	126,424	102,276	1,224,083
7735100	759,833	1,074,255	389,720	197,156	95,193	232,213	194,166	2,182,703
7735200	816,386	1,123,390	388,733	188,223	80,413	230,030	194,456	2,205,245
7736100	433,763	602,493	213,744	109,194	48,990	130,924	112,710	1,218,055
7737100	2,019,965	2,799,021	986,735	505,610	219,885	592,384	507,532	5,611,167
7737200	2,373,775	3,314,104	1,173,070	593,548	255,130	709,708	612,526	6,658,086

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 1,616,095	\$ 684,969	\$ (64,405)
1,763,140	747,292	(70,265)
15,728,777	6,666,513	(626,824)
16,466,243	6,979,082	(656,213)
3,331,620	1,412,080	(132,772)
2,080,197	881,674	(82,900)
1,043,039	442,084	(41,567)
4,738,211	2,008,252	(188,827)
4,131,545	1,751,122	(164,650)
1,414,433	599,496	(56,368)
2,082,998	882,862	(83,012)
1,260,386	534,204	(50,229)
4,578,282	1,940,467	(182,454)
5,515,169	2,337,559	(219,791)
6,541,403	2,772,520	(260,688)
-	-	-
920,082	389,969	(36,667)
110,914	47,010	(4,420)
15,750,904	6,675,892	(627,705)
19,088,126	8,090,346	(760,700)
3,113,434	1,319,603	(124,077)
1,924,469	815,671	(76,694)
2,473,438	1,048,346	(98,571)
2,253,850	955,276	(89,820)
1,660,909	703,963	(66,191)
1,795,070	760,826	(71,537)
2,011,016	852,353	(80,143)
10,888,335	4,614,931	(433,922)
13,046,396	5,529,608	(519,925)
983,101	416,679	(39,179)
301,932	127,972	(12,033)
296,891	125,835	(11,832)
33,275,031	14,103,349	(1,326,077)
38,886,830	16,481,864	(1,549,719)
4,008,028	1,698,770	(159,728)
1,987,489	842,381	(79,205)
2,559,704	1,084,910	(102,009)
4,895,619	2,074,968	(195,100)
2,953,224	1,251,700	(117,692)
8,128,089	3,445,024	(323,921)
8,584,909	3,638,643	(342,126)
641,116	271,732	(25,550)
248,996	105,535	(9,923)
2,931,098	1,242,322	(116,810)
1,926,990	816,739	(76,794)
17,735,032	7,516,848	(706,777)
19,274,103	8,169,171	(768,112)
2,840,070	1,203,740	(113,183)
3,625,150	1,536,490	(144,470)
472,505	200,267	(18,830)
7,554,474	3,201,902	(301,061)
8,466,153	3,588,310	(337,393)
10,255,621	4,346,761	(408,707)
10,187,280	4,317,795	(405,984)
2,996,078	1,269,863	(119,400)
1,323,965	561,152	(52,763)
1,117,822	473,780	(44,547)
447,017	189,464	(17,815)
5,335,634	2,261,465	(212,636)
8,632,244	3,658,706	(344,012)
9,290,165	3,937,560	(370,232)
4,928,389	2,088,857	(196,406)
22,957,791	9,730,472	(914,914)
27,092,418	11,482,899	(1,079,688)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2025

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2026	2027	2028	2029	2030	Thereafter	Total
7738100	\$ 194,368	\$ 261,928	\$ 87,175	\$ 40,615	\$ 14,013	\$ 51,746	\$ 43,518	\$ 498,995
7738200	233,888	323,417	112,324	56,352	24,140	69,659	60,748	646,640
7739100	4,418,735	6,134,932	2,168,459	1,091,281	486,042	1,321,163	1,166,821	12,368,698
7739200	4,478,514	6,209,474	2,189,092	1,100,879	488,274	1,344,575	1,196,163	12,528,457
7740100	8,551,054	11,851,335	4,165,317	2,078,975	904,007	2,548,496	2,230,851	23,778,981
7740200	6,005,488	8,339,732	2,938,929	1,463,504	639,417	1,797,645	1,583,461	16,762,688
7741100	496,443	693,720	248,014	129,158	58,871	153,060	139,572	1,422,395
7741200	580,048	804,910	284,336	142,614	63,012	173,704	153,769	1,622,345
7742100	888,154	1,223,174	425,033	208,241	87,728	258,507	225,048	2,427,731
7742200	820,404	1,141,877	404,801	205,730	95,438	252,931	230,546	2,331,323
7743100	114,870	159,036	56,154	28,144	12,332	33,456	30,808	319,930
7744100	2,061,875	2,800,655	943,407	447,283	179,295	588,106	531,797	5,490,543
7744200	2,185,401	3,008,969	1,037,185	508,222	223,203	646,027	587,467	6,011,073
7745100	171,088	239,834	86,294	44,812	21,381	54,723	49,914	496,958
7746100	961,333	1,339,220	476,056	240,376	110,082	294,805	264,600	2,725,139
7746200	950,317	1,319,372	466,567	234,979	102,501	286,597	253,489	2,663,505
7747100	242,225	335,552	118,393	60,653	26,921	74,051	66,703	682,273
7747200	225,724	311,579	109,146	54,972	22,694	66,250	56,451	621,092
7748100	124,003	167,838	56,422	25,952	9,765	34,399	28,241	322,617
7748200	11,681	16,102	5,597	2,764	1,169	3,399	2,882	31,913
7749100	612,256	826,343	275,872	127,336	46,165	166,783	135,288	1,577,787
7749200	784,525	1,072,375	367,067	176,217	69,107	220,944	183,490	2,089,200
7750100	313,190	440,072	159,136	82,121	38,750	98,008	89,344	907,431
7750200	391,352	541,106	189,661	94,233	41,350	116,196	100,917	1,083,463
7751100	1,115,716	1,551,074	548,754	276,196	125,822	341,452	299,758	3,143,056
7751200	1,068,042	1,497,394	540,357	277,805	129,843	337,455	311,509	3,094,363
7752100	573,981	783,156	268,553	130,482	52,103	160,769	132,160	1,527,223
7753100	3,154,230	4,270,389	1,433,168	672,402	227,895	839,600	677,713	8,121,167
7753200	2,425,632	3,328,609	1,147,381	558,729	218,425	685,686	571,203	6,510,033
7754100	135,696	185,341	63,829	32,073	14,011	40,542	35,711	371,507
7754200	77,531	104,017	34,678	19,683	9,964	24,764	22,357	215,463
7755100	647,442	897,953	315,825	160,369	75,453	199,500	177,275	1,826,375
7756100	1,025,940	1,410,948	488,869	241,843	105,627	300,941	254,314	2,802,542
7756200	862,002	1,188,690	414,634	209,690	95,419	259,004	215,877	2,383,314
7757100	210,139	291,945	103,196	52,227	22,457	62,443	55,231	587,499
7758100	573,778	804,094	288,923	149,649	71,207	180,190	162,649	1,656,712
7758200	567,951	789,120	279,239	141,188	64,031	172,750	154,923	1,601,251
7759100	24,825,741	34,336,329	12,056,319	5,955,760	2,610,691	7,348,097	6,431,692	68,738,888
7759200	23,185,764	31,977,268	11,163,450	5,537,182	2,431,878	6,933,943	6,102,885	64,146,606
7760100	55,194	76,016	26,388	12,970	5,617	16,172	14,154	151,317
7761100	306,730	418,180	142,556	68,411	26,317	84,510	71,425	811,399
7762100	1,661,095	2,351,581	857,881	452,932	225,539	545,021	507,580	4,940,534
7762200	1,686,788	2,394,761	879,629	461,474	228,535	552,843	510,974	5,028,216
7763100	271,879	376,195	132,109	67,618	28,787	81,155	71,280	757,144
7763200	152,694	211,156	74,238	37,503	17,025	46,784	41,627	428,333
7764100	67,834	93,043	32,236	15,420	7,123	19,939	17,613	185,374
7765100	1,077,668	1,456,266	486,080	224,841	75,576	287,294	234,858	2,764,915
7765200	1,300,858	1,800,767	630,704	315,152	136,997	389,053	340,285	3,612,958
7766100	2,287,573	3,184,605	1,129,294	577,803	269,000	705,076	635,710	6,501,488
7766200	2,279,667	3,145,347	1,096,328	543,705	233,203	669,626	583,112	6,271,321
7767100	628,758	875,148	310,807	157,802	71,809	191,971	170,264	1,777,801
7767200	673,378	940,453	335,590	171,122	77,741	205,959	181,491	1,912,356
7768100	1,086,234	1,524,002	548,735	285,201	135,571	339,628	302,640	3,135,777
7768200	1,476,366	2,058,391	732,308	372,997	168,407	448,666	396,268	4,177,037
7769100	274,658	384,019	137,902	71,338	34,019	83,664	74,813	785,755
7769200	103,003	144,040	51,512	26,444	12,436	31,299	27,475	293,206
7770100	734,378	1,020,536	361,397	181,938	81,260	221,900	194,720	2,061,751
7770200	737,331	1,022,001	360,155	182,458	80,493	221,847	197,252	2,064,206
7771100	146,900	204,707	72,819	36,397	15,698	43,743	38,426	411,790
7771200	51,673	72,168	25,807	12,855	5,748	15,545	13,608	145,731
7772100	116,057	163,204	58,775	30,449	14,278	36,057	32,435	335,198
7772200	110,260	156,270	57,173	30,125	14,988	35,855	32,297	326,708
7773100	534,136	748,787	268,687	139,376	66,190	166,899	148,478	1,538,417

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 2,208,476	\$ 936,045	\$ (88,012)
2,666,697	1,130,258	(106,273)
50,121,351	21,243,524	(1,997,437)
50,806,721	21,534,012	(2,024,751)
97,170,160	41,184,776	(3,872,427)
68,243,181	28,924,313	(2,719,629)
5,638,687	2,389,911	(224,713)
6,582,016	2,789,733	(262,307)
10,090,931	4,276,958	(402,144)
9,315,093	3,948,126	(371,225)
1,300,158	551,061	(51,814)
23,455,224	9,941,304	(934,738)
24,916,431	10,560,625	(992,970)
1,940,994	822,675	(77,353)
10,926,146	4,630,958	(435,429)
10,795,346	4,575,519	(430,216)
2,746,801	1,164,209	(109,466)
2,560,264	1,085,147	(102,032)
1,407,991	596,766	(56,111)
132,761	56,270	(5,291)
6,955,930	2,948,214	(277,208)
8,912,890	3,777,655	(355,197)
3,552,608	1,505,744	(141,579)
4,442,441	1,882,892	(177,040)
12,669,960	5,370,059	(504,924)
12,103,067	5,129,786	(482,332)
6,525,719	2,765,872	(260,063)
35,854,901	15,196,806	(1,428,890)
27,561,001	11,681,504	(1,098,362)
1,536,831	651,373	(61,246)
881,430	373,587	(35,127)
7,356,733	3,118,091	(293,181)
11,656,050	4,940,321	(464,517)
9,790,959	4,149,818	(390,190)
2,386,611	1,011,545	(95,111)
6,515,636	2,761,599	(259,661)
6,445,894	2,732,039	(256,882)
281,546,718	119,331,262	(11,220,209)
263,043,123	111,488,672	(10,482,801)
627,112	265,796	(24,992)
3,484,547	1,476,897	(138,866)
18,882,543	8,003,211	(752,508)
19,179,994	8,129,283	(764,362)
3,087,105	1,308,444	(123,027)
1,731,210	733,759	(68,992)
769,116	325,983	(30,651)
12,244,510	5,189,735	(487,969)
14,775,645	6,262,536	(588,839)
25,976,556	11,009,950	(1,035,218)
25,899,532	10,977,305	(1,032,149)
7,136,026	3,024,546	(284,385)
7,646,342	3,240,839	(304,722)
12,332,177	5,226,892	(491,462)
16,759,773	7,103,492	(667,911)
3,110,913	1,318,535	(123,976)
1,169,078	495,504	(46,590)
8,331,432	3,531,209	(332,024)
8,365,322	3,545,573	(333,375)
1,667,071	706,574	(66,436)
586,500	248,583	(23,373)
1,320,044	559,490	(52,606)
1,253,104	531,118	(49,939)
6,070,299	2,572,847	(241,914)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2025

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2026	2027	2028	2029	2030	Thereafter	Total
7773200	\$ 423,087	\$ 589,203	\$ 209,044	\$ 105,458	\$ 47,986	\$ 128,769	\$ 112,985	\$ 1,193,445
7774100	39,602	54,511	19,103	9,291	3,818	11,537	10,435	108,695
7775100	323,546	444,568	153,462	74,399	29,977	91,452	79,854	873,712
7776100	388,847	526,116	176,313	81,218	25,601	101,044	83,709	994,001
7777100	647,982	893,003	310,687	155,780	68,683	192,178	170,953	1,791,284
7777200	674,694	927,539	321,715	159,121	66,465	195,218	170,338	1,840,396
7781100	442,660	624,109	226,740	118,599	55,457	139,725	127,924	1,292,554
7781200	382,549	534,870	191,920	98,617	44,502	117,051	106,127	1,093,087
7782100	1,036,361	1,435,188	503,699	251,630	108,803	305,831	262,687	2,867,838
7782200	243,100	340,443	122,213	62,391	28,646	74,503	65,606	693,802
7783100	1,363,942	1,911,232	685,487	348,312	170,711	427,328	385,159	3,928,229
7783200	1,321,268	1,815,562	628,815	311,752	135,313	387,645	340,925	3,620,012
7784100	1,728,400	2,437,357	883,297	463,761	226,082	554,335	496,314	5,061,146
7784200	1,720,364	2,387,077	843,335	425,400	192,223	522,492	460,278	4,830,805
7785100	62,234	87,836	32,082	16,618	7,859	19,048	18,629	182,072
7786100	166,971	235,679	86,268	44,988	21,906	53,020	49,360	491,221
7786200	425,700	605,781	225,553	121,960	64,858	146,666	143,465	1,308,283
7787100	33,493	48,352	18,549	10,607	5,993	11,915	11,509	106,925
7788100	176,524	245,629	87,083	43,991	19,943	53,210	43,433	493,289
7788200	90,329	126,506	45,500	23,634	11,417	28,523	25,700	261,280
7789100	1,397,740	1,948,463	691,956	352,654	159,391	425,430	379,107	3,957,001
7789200	1,541,890	2,156,043	768,405	392,064	179,933	478,875	431,981	4,407,301
7790100	774,380	1,082,711	385,623	198,133	94,459	243,201	222,303	2,226,430
7791100	284,248	390,765	136,012	65,946	27,163	81,997	72,288	774,171
7791200	98,555	161,859	70,035	45,123	31,195	50,835	57,139	416,186
7792100	1,133,839	1,561,080	545,771	276,114	121,431	331,933	284,801	3,121,130
7792200	1,061,189	1,431,042	477,744	225,810	79,172	282,884	226,444	2,723,096
7793100	498,088	695,291	248,589	129,725	62,412	157,132	139,798	1,432,947
7793200	443,064	615,762	218,770	113,065	53,889	138,537	124,193	1,264,216
7794100	364,481	511,485	184,278	96,116	44,866	114,931	104,726	1,056,402
7794200	270,527	366,023	123,315	57,467	21,672	81,857	78,053	728,387
7795100	1,848,298	2,571,848	918,731	465,054	215,571	570,438	511,530	5,253,172
7795200	2,838,108	3,952,701	1,410,849	713,346	321,312	865,124	757,868	8,021,200
7796100	238,542	341,431	127,240	69,460	37,361	82,194	78,433	736,119
7796200	97,983	136,163	48,892	25,692	12,631	31,203	28,188	282,769
7797100	20,805	29,596	10,937	6,347	4,095	7,563	7,214	65,752
7798100	358,164	482,894	162,829	78,892	34,646	105,113	92,521	956,895
7798200	380,518	518,512	177,378	82,425	32,534	105,497	84,868	1,001,214
7799100	47,476	68,981	26,311	14,220	7,702	16,643	15,309	149,166
7800100	1,145,833	1,579,894	551,057	271,114	114,486	338,254	300,701	3,155,506
7800200	1,352,731	1,872,289	656,709	327,749	145,609	410,332	364,961	3,777,649
7801100	358,539	499,350	177,213	89,752	41,351	109,297	93,807	1,010,770
7801200	206,385	290,029	104,710	54,581	26,857	65,497	58,321	599,995
7802100	1,161,780	1,600,666	555,562	271,407	111,942	332,844	286,561	3,158,982
7802200	955,600	1,322,344	463,542	230,936	100,434	281,004	243,382	2,641,642
7803100	140,255	195,682	69,637	34,828	15,940	42,520	37,573	396,180
7803200	91,145	126,172	44,279	21,642	9,495	26,834	23,550	251,972
7804100	162,173	215,954	70,090	30,965	9,675	41,285	32,870	400,839
7804200	110,624	146,658	47,346	19,400	4,858	26,636	21,363	266,261
7805100	160,062	221,959	77,973	38,919	16,390	46,695	41,672	443,608
7806100	998,115	1,387,903	492,183	251,346	115,949	305,311	272,493	2,825,185
7806200	1,038,136	1,417,554	484,490	228,853	83,425	284,066	235,319	2,733,707
7807100	-	11,542	11,495	10,956	11,413	11,237	2,941	59,584
7808100	162,338	224,180	78,137	38,919	17,474	48,390	43,881	450,981
7808200	147,131	207,066	75,134	38,666	18,666	46,750	42,071	428,353
7810100	147,050	201,525	69,367	33,923	13,851	41,726	35,660	396,052
7810200	186,368	260,304	93,026	47,810	22,114	56,437	48,796	528,487
7811100	125,064	174,190	62,070	31,621	14,366	38,016	35,699	355,962
7811200	96,747	135,641	48,688	25,060	11,762	30,530	28,238	279,919
7812100	747,061	1,026,925	355,301	174,268	68,772	208,495	176,438	2,010,199
7812200	298,944	411,803	143,241	69,614	29,013	85,349	74,604	813,624
7813100	221,356	311,207	112,630	58,513	27,877	69,794	62,639	642,660
7813200	58,030	82,424	30,600	16,339	8,114	19,468	18,302	175,247

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 4,803,751	\$ 2,036,031	\$ (191,439)
447,577	189,702	(17,837)
3,678,367	1,559,046	(146,590)
4,420,314	1,873,514	(176,158)
7,352,532	3,116,310	(293,013)
7,654,744	3,244,401	(305,057)
5,021,378	2,128,270	(200,112)
4,337,408	1,838,375	(172,855)
11,777,327	4,991,724	(469,350)
2,761,366	1,170,382	(110,046)
15,500,787	6,569,882	(617,738)
15,018,760	6,365,578	(598,528)
19,641,296	8,324,802	(782,745)
19,513,296	8,270,551	(777,644)
705,536	299,036	(28,117)
1,886,658	799,644	(75,187)
4,805,432	2,036,743	(191,506)
376,995	159,786	(15,024)
2,003,734	849,266	(79,853)
1,023,714	433,893	(40,797)
15,883,385	6,732,042	(632,985)
17,534,210	7,431,731	(698,774)
8,812,899	3,735,275	(351,212)
3,226,868	1,367,682	(128,597)
1,160,956	492,062	(46,266)
12,859,859	5,450,546	(512,491)
12,064,415	5,113,403	(480,791)
5,654,932	2,396,797	(225,360)
5,024,459	2,129,576	(200,235)
4,136,027	1,753,021	(164,829)
3,068,620	1,300,609	(122,291)
20,968,342	8,887,260	(835,631)
32,221,348	13,656,754	(1,284,086)
2,706,749	1,147,233	(107,869)
1,107,739	469,506	(44,146)
236,392	100,193	(9,421)
4,055,642	1,718,951	(161,626)
4,318,643	1,830,421	(172,107)
539,165	228,521	(21,487)
13,014,186	5,515,956	(518,642)
15,364,946	6,512,306	(612,324)
4,071,887	1,725,836	(162,273)
2,343,198	993,145	(93,381)
13,192,040	5,591,338	(525,729)
10,849,123	4,598,312	(432,359)
1,592,568	674,997	(63,467)
1,034,917	438,641	(41,244)
1,841,564	780,532	(73,390)
1,256,465	532,542	(50,073)
1,819,157	771,035	(72,497)
11,334,231	4,803,921	(451,692)
11,796,933	5,000,033	(470,132)
-	-	-
1,846,606	782,669	(73,591)
1,668,471	707,168	(66,492)
1,670,432	707,999	(66,570)
2,116,608	897,107	(84,351)
1,416,674	600,446	(56,457)
1,099,337	465,945	(43,811)
8,487,720	3,597,450	(338,253)
3,396,320	1,439,502	(135,350)
2,511,809	1,064,610	(100,101)
655,681	277,905	(26,130)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2025

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2026	2027	2028	2029	2030	Thereafter	Total
7814100	\$ 312,393	\$ 440,502	\$ 160,532	\$ 84,279	\$ 40,145	\$ 100,328	\$ 93,080	\$ 918,866
7815100	708,449	971,271	334,925	164,116	68,541	206,275	180,544	1,925,672
7815200	689,488	951,685	331,176	162,826	69,219	202,436	176,283	1,893,625
7816100	779,194	1,078,758	379,199	190,819	84,383	233,682	208,497	2,175,338
7816200	979,924	1,349,475	468,682	230,201	97,883	284,827	248,687	2,679,755
7817100	4,067,276	5,620,665	1,963,714	980,333	424,806	1,202,563	1,044,290	11,236,371
7817200	3,654,729	5,055,996	1,772,596	886,934	390,388	1,083,004	943,548	10,132,466
7819100	558,534	767,573	265,114	128,793	52,071	157,575	133,467	1,504,593
7819200	563,306	772,641	266,174	129,078	51,688	159,181	134,074	1,512,836
7820100	41,968	57,320	19,521	9,996	4,419	12,378	11,452	115,086
7820200	18,566	25,555	8,669	4,261	1,473	4,859	3,406	48,223
7821100	181,984	250,115	86,841	42,472	18,006	52,922	43,391	493,747
7822100	1,982,104	2,725,984	944,098	458,763	188,429	570,599	501,698	5,389,571
7822200	2,144,763	2,947,985	1,015,205	493,933	204,520	617,993	541,323	5,820,959
7823100	168,494	237,345	85,759	44,531	22,190	54,846	51,556	496,227
7823200	198,143	275,726	97,490	49,197	22,434	61,027	54,773	560,647
7824100	64,014	86,918	29,668	14,720	6,112	18,098	15,284	170,800
7824200	72,333	101,393	35,956	18,415	8,378	22,468	21,545	208,155
7825100	958,786	1,336,859	475,985	242,908	113,196	293,838	259,388	2,722,174
7825200	1,156,543	1,612,469	573,526	290,915	131,272	351,210	307,166	3,266,558
7826100	498,378	700,875	253,307	132,140	65,251	159,502	147,819	1,458,894
7826200	505,648	714,225	260,320	136,674	66,612	161,476	148,645	1,487,952
7827100	400,523	558,049	199,360	102,952	49,214	125,301	112,576	1,147,452
7827200	444,727	617,082	218,413	110,424	50,090	134,330	118,496	1,248,835
7828100	614,002	838,186	287,433	138,900	57,516	177,310	157,935	1,657,280
7828200	572,313	793,851	280,245	140,707	62,079	171,344	155,054	1,603,280
7829100	246,185	346,186	125,342	65,129	31,372	77,761	69,911	715,701
7829200	201,773	280,834	99,895	51,003	23,410	61,657	55,468	572,267
7830100	753,972	1,050,870	373,327	192,213	90,763	233,636	214,532	2,155,341
7830200	808,420	1,115,466	388,988	192,177	81,523	237,715	211,842	2,227,711
7831100	211,980	292,168	101,995	50,876	23,164	62,599	51,086	581,888
7831200	245,782	344,265	123,420	65,225	31,407	77,650	70,111	712,078
7832100	113,559	161,522	59,372	31,312	16,067	37,633	33,179	339,085
7832200	95,056	133,740	48,166	25,525	13,548	31,811	29,360	282,150
7834100	470,649	649,650	226,549	110,947	44,002	134,400	114,350	1,279,898
7834200	223,732	302,687	104,208	53,210	20,968	65,660	58,681	605,414
7835100	182,989	182,038	65,891	33,543	15,077	39,037	33,804	369,390
7835200	149,654	208,734	74,151	37,233	16,236	45,200	41,517	423,071
7836200	2,467,757	3,386,773	1,168,784	562,379	224,234	699,683	602,849	6,644,702
7837200	90,586	130,305	48,963	27,403	14,615	30,838	28,144	280,268
7839100	-	4	-	-	-	-	-	4
7840100	101,788	142,666	51,280	26,093	11,331	30,565	27,373	289,308
7841200	243,475	357,312	138,475	79,273	46,986	93,351	91,912	807,309
7843200	1,165,045	1,663,392	618,321	334,200	164,666	406,920	392,021	3,579,520
7844200	133,139	183,081	63,109	31,530	13,830	39,466	34,240	365,256
7845100	167,496	228,642	78,194	37,717	15,359	46,747	38,687	445,346
7846100	255,530	352,411	122,850	60,016	25,274	75,426	63,412	699,389
7846200	153,535	209,599	71,621	32,889	12,563	42,612	35,315	404,599
7847200	187,714	266,216	97,568	51,428	25,086	61,108	56,702	558,108
7849200	458,955	660,358	248,367	135,651	74,252	161,482	153,985	1,434,095
7850100	2,189,464	3,052,697	1,086,935	551,510	251,681	667,860	590,243	6,200,926
7850200	2,574,659	3,555,627	1,247,062	621,914	270,873	761,665	678,518	7,135,659
7851200	1,472,587	2,050,049	727,240	365,337	161,686	449,648	394,552	4,148,512
7852200	2,391,654	3,282,439	1,133,267	545,538	207,385	665,641	571,243	6,405,513
7853100	61,731	86,412	30,804	14,876	6,678	18,212	15,304	172,286
7854100	44,808	65,699	25,403	15,206	9,178	17,785	17,387	150,658
7855100	1,087,831	1,542,652	568,072	299,940	144,572	356,538	332,712	3,244,486
7855200	1,652,040	2,310,857	827,700	424,336	199,232	520,477	472,818	4,755,420
7856200	879,887	1,232,607	442,441	223,779	102,079	271,961	240,201	2,513,068
7857100	260,307	365,917	132,038	68,855	32,686	83,417	76,925	759,838
7858100	610,777	850,743	302,531	153,083	66,981	185,133	164,725	1,723,196
7859100	119,828	161,580	53,849	25,302	8,713	31,794	23,796	305,034
7859200	328,661	461,456	165,120	83,445	38,953	103,603	95,642	948,219

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 3,539,164	\$ 1,500,046	\$ (141,043)
8,044,064	3,409,410	(320,572)
7,831,479	3,319,308	(312,100)
8,842,028	3,747,621	(352,373)
11,131,169	4,717,855	(443,600)
46,218,075	19,589,152	(1,841,884)
41,494,709	17,587,192	(1,653,648)
6,349,545	2,691,202	(253,042)
6,400,520	2,712,808	(255,074)
477,546	202,404	(19,031)
212,305	89,984	(8,461)
2,065,353	875,383	(82,308)
22,515,816	9,543,144	(897,301)
24,417,038	10,348,962	(973,068)
1,916,627	812,347	(76,381)
2,252,730	954,801	(89,776)
725,702	307,583	(28,921)
827,093	350,557	(32,961)
10,881,893	4,612,201	(433,665)
13,127,341	5,563,916	(523,151)
5,656,893	2,397,628	(225,439)
5,736,157	2,431,223	(228,597)
4,534,309	1,921,830	(180,701)
5,037,063	2,134,918	(200,737)
6,963,773	2,951,538	(277,520)
6,494,349	2,752,577	(258,813)
2,790,775	1,182,847	(111,218)
2,286,900	969,284	(91,138)
8,561,942	3,628,909	(341,211)
9,181,212	3,891,381	(365,890)
2,401,736	1,017,956	(95,714)
2,790,215	1,182,610	(111,196)
1,290,075	546,788	(51,412)
1,080,851	458,110	(43,074)
5,349,638	2,267,400	(213,194)
2,540,098	1,076,600	(101,228)
1,467,089	621,814	(58,466)
1,699,841	720,464	(67,742)
28,026,784	11,878,923	(1,116,924)
1,028,755	436,029	(40,998)
-	-	-
1,156,474	490,162	(46,088)
2,766,127	1,172,400	(110,236)
13,212,487	5,600,004	(526,544)
1,516,384	642,707	(60,431)
1,903,183	806,648	(75,846)
2,898,608	1,228,551	(115,515)
1,741,013	737,914	(69,383)
2,130,052	902,805	(84,887)
5,208,195	2,207,451	(207,557)
24,849,211	10,532,134	(990,291)
29,190,260	12,372,053	(1,163,291)
16,726,723	7,089,484	(666,594)
27,156,557	11,510,084	(1,082,244)
702,735	297,849	(28,005)
509,196	215,819	(20,292)
12,329,376	5,225,705	(491,351)
18,745,021	7,944,924	(747,027)
9,995,421	4,236,477	(398,338)
2,957,986	1,253,718	(117,882)
6,931,563	2,937,886	(276,237)
1,363,178	577,772	(54,325)
3,746,427	1,587,893	(149,303)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2025

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2026	2027	2028	2029	2030	Thereafter	Total
7860200	\$ 1,143,704	\$ 1,567,321	\$ 539,564	\$ 261,106	\$ 109,058	\$ 331,733	\$ 284,855	\$ 3,093,637
7861100	10,430	13,881	4,472	1,826	548	2,279	1,497	24,503
7862200	808,331	1,124,579	398,885	201,749	89,749	248,196	222,744	2,285,902
7863100	4,991	10,667	2,031	(401)	(783)	1,584	725	13,823
7864100	607,643	846,878	301,396	151,802	68,044	185,592	164,984	1,718,696
7864200	1,459,542	2,033,740	723,570	368,095	169,193	447,145	401,766	4,143,509
7865100	279,750	393,389	142,603	74,420	36,164	90,150	82,774	819,500
7865200	249,639	351,027	127,529	69,028	36,030	83,618	76,806	744,038
7866100	51,861	72,012	25,342	12,912	5,957	16,297	15,015	147,535
7867100	582,359	827,990	306,629	150,440	79,213	193,193	180,714	1,738,179
7867200	829,103	1,157,163	415,364	184,268	87,739	247,935	223,796	2,316,265
7868200	59,813	81,744	28,195	13,528	5,831	17,886	14,699	161,883
7869100	118,356	165,586	59,384	30,306	14,431	37,102	34,973	341,782
7870100	147,339	204,119	72,036	36,658	16,982	45,799	42,176	417,770
7871200	173,178	247,376	92,269	48,879	24,399	57,326	53,166	523,415
7872200	76,759	105,881	36,732	17,569	7,345	22,171	19,914	209,612
7873100	186,616	254,147	86,738	41,475	15,087	51,712	44,100	493,259
7874100	83,224	112,738	37,842	17,374	5,428	21,834	17,955	213,171
7875100	110,343	155,707	56,480	28,785	13,592	34,521	31,531	320,616
7876200	1,333,468	1,887,117	690,953	365,401	178,936	443,045	428,884	3,994,336
7877100	20,715	27,820	9,321	4,536	1,784	5,997	5,300	54,758
7878200	740,213	1,011,335	351,613	174,429	69,364	216,293	190,652	2,013,686
7879200	131,678	174,150	58,179	29,631	12,784	39,354	34,834	348,932
7880100	195,454	271,170	98,138	53,466	26,003	64,407	61,481	574,665
7881100	59,012	82,395	29,427	14,445	5,906	17,737	16,406	166,316
7882100	131,545	188,668	70,549	32,911	14,261	39,261	34,314	379,964
7883200	217,848	285,957	90,789	40,430	25,411	68,050	62,693	573,330
7884200	-	(25,489)	(25,489)	(25,489)	(26,601)	(26,541)	(38,749)	(168,358)
7885200	434,366	605,684	215,681	109,871	51,746	143,836	137,596	1,264,414
7886100	81,649	108,990	35,819	15,967	5,542	25,831	23,955	216,104
7887200	41,949	55,545	17,974	7,780	2,656	14,348	12,937	111,240
7888100	48,079	65,067	21,713	9,951	3,588	14,429	12,310	127,058
7888200	131,702	178,189	60,070	28,023	10,819	41,256	37,762	356,119
7889100	50,423	62,078	16,886	4,625	(1,497)	13,218	11,234	106,544
7890100	51,021	72,127	26,824	14,533	7,661	17,771	18,737	157,653
7890200	103,962	136,063	43,021	17,778	4,753	31,885	27,324	260,824
7891200	361,572	512,785	189,994	102,420	55,894	141,376	144,353	1,146,822
7892200	130,945	180,708	63,120	31,218	13,382	39,485	36,761	364,674
7893200	114,079	149,116	46,481	18,636	3,068	26,864	26,421	270,586
7894200	375,489	538,409	201,795	110,470	59,412	136,115	153,253	1,199,454
7895200	185,417	263,415	97,069	51,938	26,707	62,286	52,924	554,339
7896200	147,572	189,628	57,020	21,043	929	34,332	45,548	348,500
7897200	121,850	260,031	80,968	32,388	5,227	43,526	33,099	455,239
7898200	168,578	243,646	93,227	52,418	29,602	61,775	62,767	543,435
7899200	227,652	310,721	106,006	50,466	19,414	63,200	57,781	607,588
7900200	9,004	20,934	8,750	5,444	3,596	6,202	6,769	51,695
7901200	280,714	385,971	134,335	66,066	27,897	81,719	84,111	780,099
7902100	68,605	89,217	27,566	10,839	1,488	14,674	15,551	159,335
7903100	1,607,332	128,240	55,888	36,259	25,285	40,760	46,067	332,499
7904200	350,861	811,767	339,422	211,273	139,627	240,655	262,864	2,005,608
7905100	42,738	74,191	31,901	20,428	14,013	23,058	25,788	189,379
7907200	240,124	505,249	213,051	133,777	89,456	151,953	167,198	1,260,684
7908200	142,009	368,596	152,693	94,118	61,369	107,548	116,500	900,824
7909200	307,534	480,669	209,207	135,558	94,382	152,445	172,139	1,244,400
7910200	21,621	82,313	33,267	19,960	12,521	23,011	24,348	195,420
7912200	11,743	109,408	42,816	24,749	14,648	28,892	29,555	250,068
Total '77 Fund	\$ 247,692,537	\$ 342,164,586	\$ 120,634,941	\$ 60,533,077	\$ 26,931,128	\$ 74,313,329	\$ 65,837,226	\$ 690,414,287

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 12,989,538	\$ 5,505,509	\$ (517,659)
117,916	49,978	(4,699)
9,175,890	3,889,126	(365,678)
108,953	46,179	(4,342)
6,902,994	2,925,778	(275,098)
16,560,072	7,018,851	(659,952)
3,172,532	1,344,652	(126,432)
2,828,866	1,198,992	(112,736)
589,300	249,770	(23,485)
6,603,302	2,798,756	(263,155)
9,408,081	3,987,538	(374,931)
678,648	287,639	(27,045)
1,343,011	569,224	(53,522)
1,671,832	708,592	(66,626)
1,961,721	831,459	(78,179)
872,747	369,907	(34,781)
2,118,849	898,057	(84,440)
946,690	401,247	(37,728)
1,254,224	531,593	(49,983)
15,117,070	6,407,246	(602,446)
234,992	99,599	(9,365)
8,399,493	3,560,056	(334,737)
1,493,417	632,973	(59,516)
2,217,439	939,843	(88,369)
669,685	283,841	(26,688)
1,493,417	632,973	(59,516)
2,467,556	1,045,853	(98,337)
-	-	-
4,930,910	2,089,926	(196,507)
925,123	392,106	(36,868)
475,025	201,336	(18,931)
548,128	232,320	(21,844)
1,493,417	632,973	(59,516)
571,375	242,173	(22,770)
572,775	242,766	(22,826)
1,176,360	498,591	(46,880)
4,081,130	1,729,753	(162,641)
1,486,695	630,124	(59,248)
1,297,637	549,993	(51,713)
4,255,903	1,803,830	(169,606)
2,103,164	891,409	(83,815)
1,676,593	710,610	(66,816)
2,263,933	959,550	(90,222)
1,901,782	806,055	(75,790)
2,588,273	1,097,018	(103,148)
154,047	65,292	(6,139)
3,181,494	1,348,450	(126,789)
779,479	330,376	(31,064)
914,760	387,714	(36,455)
5,971,989	2,531,179	(237,996)
534,684	226,621	(21,308)
3,694,331	1,565,812	(147,227)
2,729,716	1,156,968	(108,785)
3,432,171	1,454,698	(136,779)
620,110	262,829	(24,713)
841,938	356,848	(33,553)
\$ 2,800,857,822	\$ 1,187,120,635	\$ (111,619,851)

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, 2025

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%.