

# **Indiana Public Retirement System**

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

**For the Year Ended June 30, 2023**

**Indiana Public Retirement System**

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Report on Allocation of Pension Amounts**

**Year Ended June 30, 2023**

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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, 2023 and 2022, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the 1977 Fund as of and for the year ended June 30, 2023, 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, 2023 and 2022, 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, 2023, 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.
- 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, 2023, and our report thereon, dated December 12, 2023, expressed an unmodified opinion on those financial statements.

***Other Information***

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

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

***Restriction on Use***

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

***RSM US LLP***

Indianapolis, Indiana  
January 25, 2024

**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 707,797	0.0006515	\$ 609,310	0.0006028
7700200	719,605	0.0006623	626,817	0.0006201
7701100	6,069,534	0.0055864	5,746,354	0.0056848
7701200	6,309,665	0.0058074	6,111,330	0.0060459
7702100	1,260,376	0.0011600	1,072,638	0.0010611
7702200	789,400	0.0007266	697,522	0.0006901
7703100	352,664	0.0003246	240,780	0.0002382
7704100	1,642,286	0.0015116	1,399,828	0.0013848
7704200	1,470,141	0.0013531	1,260,166	0.0012467
7705100	566,089	0.0005210	641,624	0.0006348
7706100	760,719	0.0007002	735,084	0.0007272
7706200	458,984	0.0004224	385,234	0.0003811
7707100	1,867,169	0.0017185	1,618,272	0.0016009
7707200	2,149,570	0.0019785	1,927,423	0.0019068
7708100	3,030,246	0.0027890	2,607,925	0.0025800
7708200	-	0.0000000	-	0.0000000
7709100	411,087	0.0003784	358,526	0.0003547
7710100	-	0.0000000	-	0.0000000
7711100	5,740,818	0.0052838	5,402,381	0.0053445
7711200	6,881,285	0.0063335	6,881,497	0.0068078
7712100	1,246,554	0.0011473	1,158,415	0.0011460
7712200	842,063	0.0007750	556,520	0.0005506
7713100	1,011,648	0.0009311	802,464	0.0007939
7713200	958,428	0.0008821	745,239	0.0007373
7714100	716,294	0.0006593	681,790	0.0006745
7714200	746,418	0.0006870	681,790	0.0006745
7715100	783,187	0.0007208	768,873	0.0007606
7716100	3,742,390	0.0034445	3,507,032	0.0034695
7716200	5,094,382	0.0046889	4,849,999	0.0047980
7717100	373,698	0.0003440	359,424	0.0003556
7718100	100,861	0.0000928	101,817	0.0001007
7719100	12,222,581	0.0112496	10,936,953	0.0108198
7719200	15,096,787	0.0138950	13,794,689	0.0136469
7720100	1,789,865	0.0016474	1,726,800	0.0017083
7720200	698,622	0.0006430	613,197	0.0006066
7721100	988,952	0.0009102	888,757	0.0008792
7722100	2,091,053	0.0019246	1,976,823	0.0019556
7722200	1,250,612	0.0011511	1,227,873	0.0012147
7723100	3,497,083	0.0032187	3,287,274	0.0032521
7723200	3,182,372	0.0029290	2,756,875	0.0027273
7724100	304,225	0.0002800	289,759	0.0002867
7724200	88,456	0.0000814	106,354	0.0001052

**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7725100	\$ 1,253,816	0.0011540	\$ 1,247,914	0.0012345
7725200	733,053	0.0006747	610,459	0.0006039
7726100	5,876,237	0.0054085	5,484,328	0.0054256
7726200	6,426,759	0.0059152	6,155,604	0.0060897
7727100	1,202,388	0.0011067	1,175,714	0.0011631
7727200	1,435,225	0.0013210	1,380,103	0.0013653
7728100	88,760	0.0000817	89,599	0.0000886
7729100	2,843,308	0.0026170	2,722,145	0.0026930
7729200	3,263,014	0.0030033	3,188,537	0.0031544
7730100	4,067,373	0.0037436	3,852,376	0.0038111
7730200	3,809,084	0.0035059	3,276,558	0.0032415
7731100	1,090,611	0.0010038	1,087,331	0.0010757
7731200	568,445	0.0005232	555,404	0.0005495
7732100	372,222	0.0003426	356,789	0.0003530
7733100	249,679	0.0002298	105,927	0.0001048
7734100	2,448,629	0.0022537	2,329,415	0.0023045
7735100	3,711,802	0.0034163	4,476,166	0.0044282
7735200	3,882,237	0.0035732	3,510,630	0.0034730
7736100	1,929,939	0.0017763	1,992,746	0.0019714
7737100	9,369,475	0.0086236	9,147,582	0.0090496
7737200	10,329,466	0.0095072	10,048,774	0.0099411
7738100	983,018	0.0009048	778,096	0.0007698
7738200	1,047,325	0.0009640	980,687	0.0009702
7739100	20,103,531	0.0185032	18,807,806	0.0186063
7739200	20,371,627	0.0187500	18,809,928	0.0186084
7740100	35,722,168	0.0328786	31,980,575	0.0316380
7740200	26,102,069	0.0240243	23,814,373	0.0235593
7741100	2,197,947	0.0020230	1,968,954	0.0019479
7741200	2,441,916	0.0022475	2,143,556	0.0021206
7742100	3,981,233	0.0036643	3,503,863	0.0034663
7742200	3,614,586	0.0033269	3,248,278	0.0032135
7743100	671,750	0.0006183	607,060	0.0006006
7744100	11,146,423	0.0102591	9,244,950	0.0091459
7744200	10,357,375	0.0095329	8,438,594	0.0083482
7745100	594,128	0.0005468	523,213	0.0005176
7746100	4,036,146	0.0037149	3,653,378	0.0036142
7746200	4,144,740	0.0038148	3,839,134	0.0037980
7747100	1,115,840	0.0010270	1,055,470	0.0010442
7747200	1,082,128	0.0009960	1,104,620	0.0010928
7748100	598,842	0.0005512	572,659	0.0005665
7748200	55,976	0.0000515	55,298	0.0000547
7749100	2,758,888	0.0025393	2,491,590	0.0024649

**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7749200	\$ 3,253,458	0.0029945	\$ 2,888,251	0.0028573
7750100	1,422,988	0.0013097	1,372,712	0.0013580
7750200	1,765,080	0.0016246	1,696,094	0.0016779
7751100	4,636,062	0.0042670	4,539,176	0.0044906
7751200	4,435,522	0.0040824	4,004,015	0.0039611
7752100	2,610,830	0.0024030	2,485,458	0.0024588
7753100	17,396,918	0.0160121	16,655,529	0.0164771
7753200	12,289,036	0.0113108	12,244,280	0.0121131
7754100	549,616	0.0005059	479,185	0.0004741
7754200	276,145	0.0002542	256,225	0.0002535
7755100	2,910,677	0.0026790	2,912,401	0.0028812
7756100	5,093,752	0.0046883	5,374,661	0.0053171
7756200	3,617,200	0.0033293	3,996,417	0.0039536
7757100	907,228	0.0008350	790,108	0.0007816
7758100	2,220,445	0.0020437	2,041,653	0.0020198
7758200	2,378,596	0.0021893	2,090,740	0.0020683
7759100	122,432,423	0.1126859	119,921,748	0.1186371
7759200	108,785,533	0.1001259	104,777,784	0.1036554
7760100	242,844	0.0002235	211,901	0.0002096
7761100	1,589,280	0.0014628	1,430,402	0.0014151
7762100	6,604,252	0.0060785	6,374,170	0.0063059
7762200	6,710,683	0.0061765	6,662,896	0.0065915
7763100	1,140,748	0.0010499	1,017,237	0.0010063
7763200	623,875	0.0005742	579,452	0.0005732
7764100	339,366	0.0003124	318,774	0.0003154
7765100	5,857,380	0.0053911	5,431,546	0.0053734
7765200	5,632,369	0.0051840	5,241,961	0.0051858
7766100	10,025,458	0.0092274	9,366,364	0.0092660
7766200	10,513,663	0.0096767	9,760,971	0.0096564
7767100	2,703,928	0.0024887	2,576,626	0.0025490
7767200	2,831,500	0.0026061	2,739,046	0.0027097
7768100	4,425,004	0.0040728	4,370,434	0.0043236
7768200	6,366,317	0.0058595	6,062,972	0.0059980
7769100	1,243,931	0.0011449	1,183,475	0.0011708
7769200	467,689	0.0004305	469,131	0.0004641
7770100	2,869,297	0.0026409	2,579,333	0.0025517
7770200	2,868,630	0.0026403	2,377,690	0.0023522
7771100	668,864	0.0006156	626,365	0.0006197
7771200	228,541	0.0002103	220,088	0.0002177
7772100	472,632	0.0004350	431,913	0.0004273
7772200	391,286	0.0003601	396,450	0.0003922
7773100	2,131,766	0.0019621	2,071,271	0.0020491

**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7773200	\$ 1,779,137	0.0016375	\$ 1,717,196	0.0016988
7774100	221,378	0.0002038	207,013	0.0002048
7775100	1,558,918	0.0014348	1,295,583	0.0012817
7776100	2,115,845	0.0019474	1,754,290	0.0017355
7777100	3,095,298	0.0028489	2,832,831	0.0028025
7777200	3,173,843	0.0029212	2,840,019	0.0028096
7781100	1,756,795	0.0016169	1,593,936	0.0015769
7781200	1,580,518	0.0014547	1,371,004	0.0013563
7782100	4,714,002	0.0043388	4,596,795	0.0045476
7782200	1,067,681	0.0009827	1,067,681	0.0010562
7783100	5,208,371	0.0047938	4,705,708	0.0046553
7783200	6,021,952	0.0055426	5,306,645	0.0052498
7784100	6,538,742	0.0060182	6,660,891	0.0065895
7784200	7,332,678	0.0067490	7,024,193	0.0069490
7785100	330,408	0.0003041	250,633	0.0002479
7786100	630,122	0.0005800	526,238	0.0005206
7786200	1,393,945	0.0012830	1,142,519	0.0011303
7787100	154,522	0.0001422	184,145	0.0001822
7788100	657,404	0.0006051	759,579	0.0007514
7788200	359,661	0.0003310	350,493	0.0003467
7789100	6,103,555	0.0056177	5,668,095	0.0056074
7789200	6,804,961	0.0062633	6,498,434	0.0064288
7790100	3,349,757	0.0030831	3,114,941	0.0030816
7791100	1,311,512	0.0012071	1,093,520	0.0010818
7792100	4,905,818	0.0045153	4,585,636	0.0045365
7792200	5,856,656	0.0053904	5,738,422	0.0056770
7793100	1,707,020	0.0015711	1,595,791	0.0015787
7793200	1,597,361	0.0014702	1,438,535	0.0014231
7794100	1,445,076	0.0013300	1,321,685	0.0013075
7794200	1,024,953	0.0009434	545,899	0.0005401
7795100	7,401,789	0.0068126	6,715,474	0.0066435
7795200	11,126,894	0.0102412	10,454,894	0.0103429
7796100	886,099	0.0008156	890,188	0.0008807
7796200	368,015	0.0003387	359,021	0.0003552
7797100	45,625	0.0000420	45,697	0.0000452
7798100	1,547,417	0.0014242	1,345,335	0.0013309
7798200	1,647,530	0.0015164	1,594,714	0.0015776
7799100	148,681	0.0001368	181,180	0.0001792
7800100	4,947,005	0.0045532	4,097,866	0.0040540
7800200	5,729,011	0.0052730	5,190,874	0.0051353
7801100	1,437,671	0.0013232	1,484,969	0.0014691
7801200	689,589	0.0006347	647,105	0.0006402



**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7802100	\$ 5,724,308	0.0052686	\$ 5,317,982	0.0052610
7802200	4,141,031	0.0038114	3,785,432	0.0037449
7803100	594,360	0.0005470	555,482	0.0005495
7803200	430,657	0.0003964	398,433	0.0003942
7804100	960,251	0.0008838	887,846	0.0008783
7804200	771,788	0.0007104	699,275	0.0006918
7805100	728,198	0.0006702	594,328	0.0005880
7806100	4,649,221	0.0042791	4,562,103	0.0045132
7806200	5,535,945	0.0050953	5,261,376	0.0052050
7807100	450,772	0.0004149	451,210	0.0004464
7808100	721,692	0.0006642	581,985	0.0005758
7808200	554,474	0.0005103	538,099	0.0005323
7810100	654,790	0.0006027	559,147	0.0005532
7810200	776,731	0.0007149	774,467	0.0007662
7811100	657,001	0.0006047	573,896	0.0005677
7811200	432,952	0.0003985	401,920	0.0003976
7812100	3,907,461	0.0035964	3,659,010	0.0036198
7812200	1,389,069	0.0012785	1,157,557	0.0011452
7813100	947,869	0.0008724	963,124	0.0009528
7813200	185,993	0.0001712	169,635	0.0001678
7814100	1,241,565	0.0011427	1,134,233	0.0011221
7815100	3,222,884	0.0029663	2,828,548	0.0027982
7815200	3,091,548	0.0028455	2,812,398	0.0027823
7816100	3,360,756	0.0030932	2,940,397	0.0029089
7816200	4,486,158	0.0041290	3,957,825	0.0039154
7817100	17,011,263	0.0156571	15,261,636	0.0150982
7817200	17,071,671	0.0157127	16,445,364	0.0162692
7819100	2,624,334	0.0024154	2,356,234	0.0023310
7819200	2,767,779	0.0025475	2,624,006	0.0025959
7820100	216,708	0.0001995	178,903	0.0001770
7820200	104,324	0.0000960	124,410	0.0001231
7821100	748,293	0.0006887	760,291	0.0007521
7822100	9,689,410	0.0089181	8,467,409	0.0083767
7822200	10,733,864	0.0098794	9,629,434	0.0095263
7823100	702,280	0.0006464	644,063	0.0006372
7823200	772,278	0.0007108	671,541	0.0006643
7824100	338,572	0.0003116	333,712	0.0003301
7824200	330,605	0.0003043	243,266	0.0002407
7825100	4,090,791	0.0037652	4,003,042	0.0039602
7825200	5,080,689	0.0046763	5,059,180	0.0050050
7826100	1,824,661	0.0016794	1,535,847	0.0015194
7826200	1,907,586	0.0017557	1,686,470	0.0016684

**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Employer Allocations  
 As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7827100	\$ 1,644,964	0.0015140	\$ 1,600,813	0.0015837
7827200	1,951,054	0.0017957	1,865,113	0.0018451
7828100	2,887,720	0.0026578	2,375,063	0.0023496
7828200	2,736,197	0.0025184	2,428,126	0.0024021
7829100	1,001,948	0.0009222	998,884	0.0009882
7829200	888,656	0.0008179	820,953	0.0008122
7830100	3,198,804	0.0029442	2,752,069	0.0027226
7830200	3,751,600	0.0034530	3,230,407	0.0031958
7831100	865,014	0.0007962	963,633	0.0009533
7831200	977,896	0.0009001	937,712	0.0009277
7832100	444,373	0.0004090	506,170	0.0005007
7832200	308,130	0.0002836	299,895	0.0002967
7834100	2,097,369	0.0019304	1,865,184	0.0018452
7834200	956,791	0.0008806	754,196	0.0007461
7835100	543,601	0.0005003	538,005	0.0005322
7835200	670,205	0.0006169	547,923	0.0005421
7836200	12,533,578	0.0115359	11,455,669	0.0113330
7837200	266,000	0.0002448	288,095	0.0002850
7839100	-	0.0000000	-	0.0000000
7840100	479,343	0.0004412	438,773	0.0004341
7841200	472,929	0.0004353	495,745	0.0004904
7843200	3,926,248	0.0036137	3,799,851	0.0037591
7844200	658,547	0.0006061	657,231	0.0006502
7845100	873,246	0.0008037	866,554	0.0008573
7846100	1,125,491	0.0010359	1,171,287	0.0011587
7846200	745,976	0.0006866	701,482	0.0006940
7847200	689,440	0.0006346	627,641	0.0006209
7849200	1,289,077	0.0011865	1,211,691	0.0011987
7850100	9,227,278	0.0084928	8,779,372	0.0086853
7850200	11,698,331	0.0107671	10,198,996	0.0100897
7851200	5,237,867	0.0048209	4,607,659	0.0045583
7852200	13,049,027	0.0120103	12,021,914	0.0118931
7853100	285,342	0.0002626	300,141	0.0002969
7854100	86,541	0.0000797	123,216	0.0001219
7855100	3,788,740	0.0034871	3,336,018	0.0033003
7855200	5,805,648	0.0053435	4,918,759	0.0048661
7856200	3,400,287	0.0031296	3,217,814	0.0031833
7857100	890,652	0.0008198	727,629	0.0007198
7858100	2,424,691	0.0022317	2,105,814	0.0020833
7859100	482,625	0.0004442	477,788	0.0004727
7859200	1,090,217	0.0010034	773,912	0.0007656
7860200	5,067,058	0.0046637	4,592,711	0.0045435

**Indiana Public Retirement Fund**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2023 and 2022**

Submission Unit	2023		2022	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7861100	\$ 59,856	0.0000551	\$ 54,868	0.0000543
7862200	2,823,858	0.0025991	2,231,083	0.0022072
7863100	59,125	0.0000544	49,179	0.0000487
7864100	2,274,346	0.0020933	1,949,797	0.0019289
7864200	5,824,672	0.0053610	5,061,172	0.0050070
7865100	957,112	0.0008809	835,776	0.0008268
7865200	996,494	0.0009172	1,107,229	0.0010954
7866100	197,921	0.0001822	163,024	0.0001613
7867100	1,934,684	0.0017807	1,725,003	0.0017065
7867200	3,609,838	0.0033225	2,985,292	0.0029533
7868200	185,770	0.0001710	215,090	0.0002128
7869100	530,697	0.0004885	444,929	0.0004402
7870100	538,691	0.0004958	408,240	0.0004039
7871200	707,324	0.0006510	736,088	0.0007282
7872200	398,636	0.0003669	350,984	0.0003472
7873100	808,146	0.0007438	622,225	0.0006156
7874100	453,247	0.0004172	393,076	0.0003889
7875100	445,843	0.0004104	392,920	0.0003887
7876200	5,068,449	0.0046650	4,121,532	0.0040774
7877100	79,231	0.0000729	55,385	0.0000548
7878200	3,556,361	0.0032733	3,206,397	0.0031721
7879200	576,903	0.0005310	517,654	0.0005121
7880100	722,798	0.0006653	600,107	0.0005937
7881100	198,779	0.0001830	104,615	0.0001035
7882100	603,293	0.0005553	584,820	0.0005786
7883200	809,571	0.0007451	643,292	0.0006364
7884200	606,922	0.0005586	529,903	0.0005242
7885200	1,027,768	0.0009460	447,117	0.0004423
7886100	303,178	0.0002790	244,749	0.0002421
7887200	147,869	0.0001361	185,060	0.0001831
7888100	110,276	0.0001015	62,345	0.0000617
7888200	362,591	0.0003337	214,429	0.0002121
7889100	275,754	0.0002538	222,591	0.0002202
7890100	107,094	0.0000986	-	0.0000000
7890200	345,189	0.0003177	341,417	0.0003378
7891200	752,741	0.0006928	669,744	0.0006626
7892200	292,712	0.0002694	-	0.0000000
7893200	495,375	0.0004559	-	0.0000000
7894200	730,667	0.0006725	-	0.0000000
7896200	559,806	0.0005152	-	0.0000000
Total '77 Fund	\$ 1,086,487,841	1.0000000	\$ 1,010,827,739	1.0000000

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

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Years Ended June 30, 2023 and 2022  
 and Beginning Net Pension Liability as of July 1, 2022

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	\$ 390,525	\$ 667,417	\$ 219,253	\$ 273,585	\$ 150,254	\$ 2,624	\$ 645,716
7700200	401,733	678,480	222,888	278,120	152,745	2,579	656,332
7701100	3,682,908	5,722,880	1,880,023	2,345,900	1,288,382	27,459	5,541,764
7701200	3,916,847	5,949,279	1,954,397	2,438,705	1,339,351	28,114	5,760,567
7702100	687,436	1,188,340	390,381	487,119	267,529	6,804	1,151,833
7702200	447,083	744,351	244,527	305,122	167,575	6,520	723,744
7703100	154,318	332,530	109,239	136,309	74,862	10,152	330,562
7704100	897,145	1,548,530	508,707	634,767	348,618	4,967	1,497,059
7704200	807,677	1,386,157	455,366	568,208	312,063	3,366	1,339,003
7705100	411,256	533,728	175,335	218,784	120,157	12,016	526,292
7706100	471,118	717,306	235,642	294,035	161,486	5,340	696,503
7706200	246,896	432,720	142,153	177,379	97,417	5,080	422,029
7707100	1,037,146	1,760,484	578,337	721,651	396,335	5,782	1,702,105
7707200	1,235,324	2,026,836	665,836	830,833	456,298	6,550	1,959,517
7708100	1,671,458	2,857,137	938,598	1,171,186	643,222	11,972	2,764,978
7708200	-	-	-	-	-	193,220	193,220
7709100	229,793	387,645	127,345	158,902	87,270	6,095	379,612
7710100	-	-	-	-	-	1,182	1,182
7711100	3,462,444	5,412,887	1,778,187	2,218,829	1,218,594	36,111	5,251,721
7711200	4,410,446	6,488,232	2,131,449	2,659,630	1,460,684	67,524	6,319,287
7712100	742,438	1,175,329	386,107	481,786	264,600	12,580	1,145,073
7712200	356,707	793,934	260,815	325,446	178,737	2,639	767,637
7713100	514,330	953,847	313,348	390,997	214,738	6,679	925,762
7713200	477,661	903,650	296,858	370,421	203,437	2,005	872,721
7714100	436,976	675,407	221,878	276,860	152,053	3,393	654,184
7714200	436,976	703,784	231,200	288,492	158,442	4,932	683,066
7715100	492,756	738,410	242,575	302,686	166,237	7,844	719,342
7716100	2,247,722	3,528,652	1,159,197	1,446,451	794,399	37,674	3,437,721
7716200	3,108,393	4,803,453	1,577,982	1,969,012	1,081,393	31,431	4,659,818
7717100	230,376	352,404	115,768	144,456	79,336	6,594	346,154
7718100	65,239	95,067	31,231	38,970	21,402	1,075	92,678
7719100	7,009,627	11,524,436	3,785,892	4,724,051	2,594,476	55,812	11,160,231
7719200	8,841,169	14,234,466	4,676,163	5,834,935	3,204,580	99,497	13,815,175
7720100	1,106,725	1,687,647	554,409	691,794	379,937	17,350	1,643,490
7720200	392,987	658,709	216,392	270,015	148,294	8,607	643,308
7721100	569,591	932,437	306,315	382,221	209,918	7,247	905,701
7722100	1,266,939	1,971,619	647,697	808,198	443,867	31,483	1,931,245
7722200	786,946	1,179,222	387,386	483,382	265,476	24,715	1,160,959
7723100	2,106,879	3,297,335	1,083,207	1,351,630	742,323	19,924	3,197,084
7723200	1,766,886	3,000,558	985,713	1,229,977	675,510	2,656	2,893,856
7724100	185,739	286,841	94,230	117,581	64,576	1,925	278,312
7724200	68,154	83,389	27,394	34,182	18,773	3,735	84,084
7725100	799,773	1,182,193	388,362	484,600	266,145	19,223	1,158,330
7725200	391,238	691,183	227,061	283,327	155,605	9,092	675,085
7726100	3,514,985	5,540,634	1,820,153	2,271,194	1,247,353	44,615	5,383,315
7726200	3,945,223	6,059,713	1,990,676	2,483,973	1,364,213	58,776	5,897,638
7727100	753,516	1,133,738	372,444	464,737	255,236	18,009	1,110,426
7727200	884,512	1,353,273	444,564	554,728	304,660	11,597	1,315,549
7728100	57,400	83,696	27,495	34,308	18,842	2,584	83,229
7729100	1,744,665	2,680,935	880,714	1,098,958	603,554	28,190	2,611,416
7729200	2,043,584	3,076,673	1,010,718	1,261,177	692,646	35,573	3,000,114
7730100	2,469,028	3,835,059	1,259,855	1,572,052	863,380	42,302	3,737,589
7730200	2,100,012	3,591,552	1,179,860	1,472,234	808,560	21,786	3,482,440
7731100	696,894	1,028,324	337,815	421,526	231,505	10,048	1,000,894
7731200	355,995	535,982	176,075	219,708	120,665	5,880	522,328
7732100	228,692	350,970	115,297	143,868	79,013	2,820	340,998
7733100	67,895	235,414	77,336	96,500	52,998	2,619	229,453
7734100	1,492,975	2,308,760	758,450	946,397	519,767	17,436	2,242,050
7735100	2,868,818	3,499,763	1,149,707	1,434,609	787,895	170,626	3,542,837

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 1,337	\$ -	\$ 9,880	\$ 8,508	\$ 19,725
1,359	-	10,044	5,428	16,831
11,466	-	84,718	26,620	122,804
11,919	-	88,070	34,886	134,875
2,381	-	17,591	12,559	32,531
1,491	-	11,019	23,094	35,604
666	-	4,923	8,244	13,833
3,103	-	22,924	23,050	49,077
2,777	-	20,520	16,353	39,650
1,069	-	7,901	11,753	20,723
1,437	-	10,619	2,998	15,054
867	-	6,406	13,773	21,046
3,527	-	26,061	19,972	49,560
4,061	-	30,004	11,944	46,009
5,724	-	42,295	25,969	73,988
-	-	-	8,611	8,611
777	-	5,738	2,312	8,827
-	-	-	11,733	11,733
10,845	-	80,129	31,947	122,921
12,999	-	96,048	46,231	155,278
2,355	-	17,399	1,765	21,519
1,591	-	11,753	26,361	39,705
1,911	-	14,120	14,355	30,386
1,810	-	13,377	16,617	31,804
1,353	-	9,998	6,585	17,936
1,410	-	10,418	4,421	16,249
1,479	-	10,931	2,602	15,012
7,070	-	52,236	10,131	69,437
9,624	-	71,108	39,159	119,891
706	-	5,217	1,472	7,395
190	-	1,407	6,036	7,633
23,089	-	170,601	75,787	269,477
28,519	-	210,719	58,437	297,675
3,381	-	24,983	8,511	36,875
1,320	-	9,751	30,568	41,639
1,868	-	13,803	8,402	24,073
3,950	-	29,187	8,772	41,909
2,363	-	17,457	5,448	25,268
6,606	-	48,812	10,147	65,565
6,012	-	44,419	42,075	92,506
575	-	4,246	776	5,597
167	-	1,234	744	2,145
2,369	-	17,501	907	20,777
1,385	-	10,232	8,705	20,322
11,101	-	82,020	16,920	110,041
12,141	-	89,705	4,305	106,151
2,271	-	16,783	7,374	26,428
2,711	-	20,033	5,149	27,893
168	-	1,239	20,959	22,366
5,371	-	39,687	16,454	61,512
6,164	-	45,545	25,518	77,227
7,684	-	56,772	8,918	73,374
7,196	-	53,167	43,922	104,285
2,060	-	15,223	3,482	20,765
1,074	-	7,934	165	9,173
703	-	5,196	3,451	9,350
472	-	3,485	15,829	19,786
4,626	-	34,178	875	39,679
7,012	-	51,808	18,267	77,087

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
\$ 230,136	\$ -	\$ (1,281)	\$ 228,855
233,951	-	(708)	233,243
1,973,344	-	(5,421)	1,967,923
2,051,410	-	(15,789)	2,035,621
409,759	-	(1,136)	408,623
256,665	-	(4,250)	252,415
114,662	-	1,419	116,081
533,959	-	(3,418)	530,541
477,970	-	(2,266)	475,704
184,038	-	(242)	183,796
247,339	-	(16)	247,323
149,209	-	(1,286)	147,923
607,044	-	(2,713)	604,331
698,887	-	(1,842)	697,045
985,188	-	(2,691)	982,497
-	-	30,092	30,092
133,666	-	848	134,514
-	-	(2,343)	(2,343)
1,866,453	-	(1,286)	1,865,167
2,237,250	-	(726)	2,236,524
405,273	-	2,186	407,459
273,762	-	(3,127)	270,635
328,902	-	909	329,811
311,594	-	(2,866)	308,728
232,892	-	(776)	232,116
242,676	-	239	242,915
254,616	-	277	254,893
1,216,738	-	8,304	1,225,042
1,656,310	-	(5,761)	1,650,549
121,515	-	658	122,173
32,781	-	(896)	31,885
3,973,817	-	(3,465)	3,970,352
4,908,280	-	2,817	4,911,097
581,929	-	4,314	586,243
227,134	-	(5,343)	221,791
321,520	-	(532)	320,988
679,847	-	3,212	683,059
406,615	-	3,065	409,680
1,136,976	-	3,584	1,140,560
1,034,642	-	(7,737)	1,026,905
98,907	-	268	99,175
28,754	-	272	29,026
407,640	-	4,425	412,065
238,332	-	1,412	239,744
1,910,502	-	9,232	1,919,734
2,089,489	-	9,400	2,098,889
390,931	-	(485)	390,446
466,631	-	(293)	466,338
28,860	-	(5,931)	22,929
924,431	-	4,339	928,770
1,060,888	-	(3,855)	1,057,033
1,322,392	-	10,615	1,333,007
1,238,427	-	(822)	1,237,605
354,583	-	1,073	355,656
184,816	-	888	185,704
121,020	-	(1,328)	119,692
81,175	-	(2,780)	78,395
796,099	-	4,258	800,357
1,206,776	-	21,973	1,228,749

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Years Ended June 30, 2023 and 2022  
 and Beginning Net Pension Liability as of July 1, 2022

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7735200	\$ 2,249,989	\$ 3,660,496	\$ 1,202,509	\$ 1,500,496	\$ 824,081	\$ 66,598	\$ 3,593,684
7736100	1,277,175	1,819,696	597,788	745,923	409,665	31,463	1,784,839
7737100	5,862,800	8,834,281	2,902,149	3,621,313	1,988,846	202,623	8,714,931
7737200	6,440,360	9,739,468	3,199,512	3,992,364	2,192,629	144,780	9,529,285
7738100	498,716	926,905	304,497	379,953	208,672	4,245	897,367
7738200	628,546	987,551	324,420	404,813	222,326	6,032	957,591
7739100	12,054,126	18,955,247	6,226,987	7,770,059	4,267,362	131,013	18,395,421
7739200	12,055,486	19,208,077	6,310,044	7,873,697	4,324,281	66,698	18,574,720
7740100	20,496,737	33,681,849	11,064,822	13,806,728	7,582,736	136,108	32,590,394
7740200	15,262,936	24,611,232	8,085,034	10,088,537	5,540,684	123,371	23,837,626
7741100	1,261,951	2,072,423	680,812	849,519	466,561	24,956	2,021,848
7741200	1,373,835	2,302,408	756,364	943,794	518,337	14,194	2,232,689
7742100	2,245,649	3,753,822	1,233,168	1,538,751	845,091	9,487	3,626,497
7742200	2,081,872	3,408,179	1,119,621	1,397,067	767,277	7,417	3,291,382
7743100	389,100	633,406	208,080	259,643	142,597	7,423	617,743
7744100	5,925,188	10,509,738	3,452,553	4,308,109	2,366,039	27,863	10,154,564
7744200	5,408,397	9,765,796	3,208,161	4,003,156	2,198,557	37,347	9,447,221
7745100	335,328	560,159	184,018	229,618	126,108	2,004	541,748
7746100	2,341,466	3,805,658	1,250,196	1,560,000	856,761	15,006	3,681,963
7746200	2,460,541	3,907,998	1,283,816	1,601,951	879,801	25,953	3,791,521
7747100	676,487	1,052,090	345,622	431,269	236,855	8,032	1,021,778
7747200	707,972	1,020,333	335,190	418,251	229,706	19,074	1,002,221
7748100	367,008	564,666	185,498	231,466	127,122	3,180	547,266
7748200	35,437	52,758	17,332	21,626	11,877	422	51,257
7749100	1,596,890	2,601,337	854,565	1,066,330	585,634	5,579	2,512,108
7749200	1,851,107	3,067,658	1,007,756	1,257,482	690,616	7,919	2,963,773
7750100	879,783	1,341,697	440,761	549,983	302,054	18,617	1,311,415
7750200	1,087,031	1,664,290	546,736	682,219	374,679	8,234	1,611,868
7751100	2,909,243	4,371,246	1,435,998	1,791,844	984,091	28,422	4,240,355
7751200	2,566,206	4,182,136	1,373,873	1,714,324	941,517	35,925	4,065,639
7752100	1,592,938	2,461,707	808,695	1,009,093	554,200	20,382	2,392,370
7753100	10,674,720	16,403,288	5,388,643	6,723,970	3,692,843	159,234	15,964,690
7753200	7,847,494	11,587,132	3,806,488	4,749,750	2,608,591	153,178	11,318,007
7754100	307,147	518,260	170,253	212,443	116,675	620	499,991
7754200	164,230	260,410	85,547	106,746	58,626	2,733	253,652
7755100	1,866,591	2,744,450	901,579	1,124,994	617,853	22,435	2,666,861
7756100	3,444,693	4,802,839	1,577,780	1,968,760	1,081,255	68,631	4,696,426
7756200	2,561,347	3,410,637	1,120,428	1,398,075	767,831	64,864	3,351,198
7757100	506,361	855,400	281,007	350,642	192,575	10,392	834,616
7758100	1,308,531	2,093,629	687,778	858,212	471,335	10,812	2,028,137
7758200	1,339,952	2,242,786	736,778	919,354	504,915	6,690	2,167,737
7759100	76,859,263	115,438,908	37,922,822	47,320,256	25,988,567	964,967	112,196,612
7759200	67,153,342	102,572,053	33,695,937	42,045,922	23,091,867	482,761	99,316,487
7760100	135,790	228,960	75,216	93,854	51,545	1,027	221,642
7761100	916,775	1,498,537	492,284	614,274	337,363	8,852	1,452,773
7762100	4,085,289	6,227,002	2,045,632	2,552,548	1,401,874	35,088	6,035,142
7762200	4,270,315	6,327,397	2,078,613	2,593,701	1,424,476	90,847	6,187,637
7763100	651,933	1,075,550	353,329	440,885	242,137	11,880	1,048,231
7763200	371,349	588,228	193,239	241,124	132,427	575	567,365
7764100	204,332	320,032	105,134	131,186	72,048	3,674	312,042
7765100	3,481,167	5,522,809	1,814,297	2,263,887	1,243,340	36,943	5,358,467
7765200	3,359,630	5,310,649	1,744,601	2,176,920	1,195,577	24,592	5,141,690
7766100	6,002,995	9,452,832	3,105,349	3,874,867	2,128,100	38,599	9,146,915
7766200	6,255,917	9,913,109	3,256,555	4,063,542	2,231,721	20,181	9,571,999
7767100	1,651,374	2,549,501	837,536	1,045,081	573,965	12,306	2,468,888
7767200	1,755,484	2,669,769	877,046	1,094,381	601,040	26,382	2,598,849
7768100	2,801,052	4,172,302	1,370,642	1,710,293	939,303	62,495	4,082,733
7768200	3,885,815	6,002,652	1,971,931	2,460,583	1,351,367	55,322	5,839,203

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
\$ 7,334	\$ -	\$ 54,188	\$ 41,071	\$ 102,593
3,646	-	26,938	12,144	42,728
17,700	-	130,778	64,733	213,211
19,513	-	144,178	23,993	187,684
1,857	-	13,721	17,203	32,781
1,979	-	14,619	10,704	27,302
37,977	-	280,603	22,657	341,237
38,484	-	284,345	48,923	371,752
67,482	-	498,607	147,374	713,463
49,309	-	364,331	80,983	494,623
4,152	-	30,679	18,351	53,182
4,613	-	34,084	12,957	51,654
7,521	-	55,569	24,341	87,431
6,828	-	50,453	24,651	81,932
1,269	-	9,377	2,051	12,697
21,056	-	155,580	276,022	452,658
19,566	-	144,567	224,577	388,710
1,122	-	8,292	6,884	16,298
7,625	-	56,337	20,681	84,643
7,830	-	57,852	21,754	87,436
2,108	-	15,575	12,176	29,859
2,044	-	15,104	9,226	26,374
1,131	-	8,359	9,247	18,737
106	-	781	145	1,032
5,212	-	38,509	40,350	84,071
6,146	-	45,412	21,835	73,393
2,688	-	19,862	2,801	25,351
3,334	-	24,637	4,061	32,032
8,758	-	64,709	23,278	96,745
8,379	-	61,910	32,886	103,175
4,932	-	36,442	15,348	56,722
32,864	-	242,825	118,786	394,475
23,215	-	171,529	64,925	259,669
1,038	-	7,672	13,294	22,004
522	-	3,855	23,249	27,626
5,499	-	40,627	31,056	77,182
9,623	-	71,098	35,995	116,716
6,833	-	50,489	41,563	98,885
1,714	-	12,663	6,906	21,283
4,195	-	30,993	6,067	41,255
4,493	-	33,201	15,560	53,254
231,282	-	1,708,892	209,726	2,149,900
205,505	-	1,518,418	959,743	2,683,666
459	-	3,389	2,608	6,456
3,002	-	22,183	8,193	33,378
12,476	-	92,181	18,171	122,828
12,677	-	93,667	22,656	129,000
2,155	-	15,922	13,756	31,833
1,179	-	8,708	6,638	16,525
641	-	4,738	5,819	11,198
11,065	-	81,756	60,671	153,492
10,640	-	78,616	38,678	127,934
18,939	-	139,934	46,953	205,826
19,861	-	146,748	20,251	186,860
5,108	-	37,741	2,344	45,193
5,349	-	39,522	391	45,262
8,359	-	61,764	8,729	78,852
12,026	-	88,860	6,896	107,782

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
\$ 1,262,200	\$ -	\$ (3,624)	\$ 1,258,576
627,461	-	2,811	630,272
3,046,207	-	19,113	3,065,320
3,358,330	-	22,213	3,380,543
319,612	-	(2,241)	317,371
340,524	-	(357)	340,167
6,536,084	-	9,545	6,545,629
6,623,263	-	6,461	6,629,724
11,614,060	-	(3,520)	11,610,540
8,486,361	-	11,204	8,497,565
714,606	-	2,105	716,711
793,908	-	3,032	796,940
1,294,380	-	2,062	1,296,442
1,175,197	-	(3,880)	1,171,317
218,409	-	1,390	219,799
3,623,932	-	(57,842)	3,566,090
3,367,408	-	(46,501)	3,320,907
193,152	-	(995)	192,157
1,312,254	-	1,682	1,313,936
1,347,543	-	2,124	1,349,667
362,778	-	(2,058)	360,720
351,828	-	1,073	352,901
194,706	-	(1,488)	193,218
18,192	-	11	18,203
896,984	-	(6,812)	890,172
1,057,779	-	(620)	1,057,159
462,639	-	1,675	464,314
573,875	-	(1,157)	572,718
1,507,278	-	(1,374)	1,505,904
1,442,070	-	8,331	1,450,401
848,837	-	8,738	857,575
5,656,126	-	(6,981)	5,649,145
3,995,435	-	4,418	3,999,853
178,704	-	(3,573)	175,131
89,794	-	(5,539)	84,255
946,332	-	(1,245)	945,087
1,656,098	-	17,154	1,673,252
1,176,044	-	12,399	1,188,443
294,956	-	1,200	296,156
721,918	-	1,098	723,016
773,350	-	(3,948)	769,402
39,805,247	-	211,000	40,016,247
35,368,544	-	(126,263)	35,242,281
78,949	-	(298)	78,651
516,721	-	623	517,344
2,147,174	-	1,309	2,148,483
2,181,791	-	15,048	2,196,839
370,867	-	(83)	370,784
202,831	-	(1,068)	201,763
110,352	-	(225)	110,127
1,904,356	-	(11,823)	1,892,533
1,831,200	-	(15,321)	1,815,879
3,259,493	-	(1,434)	3,258,059
3,418,204	-	(162)	3,418,042
879,110	-	1,130	880,240
920,581	-	5,788	926,369
1,438,679	-	11,385	1,450,064
2,069,814	-	2,402	2,072,216

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Years Ended June 30, 2023 and 2022  
 and Beginning Net Pension Liability as of July 1, 2022

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7769100	\$ 758,505	\$ 1,172,871	\$ 385,300	\$ 480,778	\$ 264,046	\$ 24,626	\$ 1,154,750
7769200	300,668	441,017	144,879	180,780	99,285	10,003	434,947
7770100	1,653,124	2,705,419	888,757	1,108,995	609,066	22,567	2,629,385
7770200	1,523,877	2,704,805	888,555	1,108,743	608,928	22,743	2,628,969
7771100	401,474	630,640	207,171	258,509	141,975	8,395	616,050
7771200	141,037	215,438	70,773	88,311	48,501	3,762	211,347
7772100	276,827	445,627	146,393	182,670	100,323	5,717	435,103
7772200	254,087	368,898	121,186	151,217	83,049	5,845	361,297
7773100	1,327,513	2,010,036	660,317	823,946	452,516	23,712	1,960,491
7773200	1,100,571	1,677,505	551,077	687,636	377,654	12,869	1,629,236
7774100	132,680	208,779	68,586	85,582	47,002	1,789	202,959
7775100	830,352	1,469,853	482,861	602,516	330,905	12,933	1,429,215
7776100	1,124,347	1,994,976	655,370	817,773	449,126	16,257	1,938,526
7777100	1,815,605	2,918,501	958,756	1,196,340	657,037	15,073	2,827,206
7777200	1,820,205	2,992,567	983,088	1,226,701	673,711	16,336	2,899,836
7781100	1,021,598	1,656,402	544,145	678,986	372,903	22,763	1,618,797
7781200	878,681	1,490,239	489,558	610,873	335,495	21,854	1,457,780
7782100	2,946,171	4,444,800	1,460,161	1,821,995	1,000,650	42,357	4,325,163
7782200	684,261	1,006,708	330,714	412,666	226,638	17,500	987,518
7783100	3,015,945	4,910,916	1,613,285	2,013,063	1,105,586	71,058	4,802,992
7783200	3,401,093	5,678,010	1,865,283	2,327,507	1,278,280	23,283	5,494,353
7784100	4,269,020	6,165,229	2,025,339	2,527,226	1,387,967	84,319	6,024,851
7784200	4,501,922	6,913,883	2,271,279	2,834,111	1,556,510	26,447	6,688,347
7785100	160,602	311,529	102,340	127,701	70,134	9,856	310,031
7786100	337,272	594,170	195,191	243,560	133,764	13,023	585,538
7786200	732,267	1,314,345	431,775	538,771	295,896	4,979	1,271,421
7787100	118,039	145,674	47,855	59,714	32,795	6,311	146,675
7788100	486,796	619,883	203,638	254,100	139,553	15,297	612,588
7788200	224,610	339,087	111,393	138,997	76,338	3,021	329,749
7789100	3,632,764	5,754,945	1,890,556	2,359,044	1,295,601	35,875	5,581,076
7789200	4,164,910	6,416,317	2,107,824	2,630,151	1,444,494	39,890	6,222,359
7790100	1,996,420	3,158,423	1,037,573	1,294,688	711,050	5,442	3,048,753
7791100	700,846	1,236,590	406,232	506,898	278,391	8,354	1,199,875
7792100	2,938,980	4,625,612	1,519,560	1,896,112	1,041,356	57,113	4,514,141
7792200	3,677,855	5,522,092	1,814,062	2,263,594	1,243,179	47,109	5,367,944
7793100	1,022,764	1,609,483	528,731	659,753	362,340	10,800	1,561,624
7793200	921,958	1,506,118	494,775	617,382	339,070	7,489	1,458,716
7794100	847,066	1,362,493	447,592	558,508	306,736	11,479	1,324,315
7794200	349,905	966,448	317,488	396,162	217,575	199	931,424
7795100	4,304,004	6,979,037	2,292,683	2,860,819	1,571,178	39,583	6,764,263
7795200	6,700,667	10,491,400	3,446,529	4,300,593	2,361,911	98,865	10,207,898
7796100	570,563	835,526	274,478	342,495	188,100	13,075	818,148
7796200	230,117	346,975	113,985	142,230	78,114	3,561	337,890
7797100	29,283	43,026	14,134	17,637	9,686	4,152	45,609
7798100	862,226	1,458,994	479,294	598,065	328,461	3,138	1,408,958
7798200	1,022,051	1,553,447	510,323	636,783	349,725	21,897	1,518,728
7799100	116,095	140,142	46,038	57,446	31,550	6,680	141,714
7800100	2,626,391	4,664,438	1,532,314	1,912,028	1,050,097	14,655	4,509,094
7800200	3,326,914	5,401,823	1,774,553	2,214,294	1,216,103	5,671	5,210,621
7801100	951,759	1,355,527	445,304	555,652	305,167	19,211	1,325,334
7801200	414,755	650,206	213,599	266,530	146,380	8,605	635,114
7802100	3,408,349	5,397,316	1,773,072	2,212,446	1,215,088	45,676	5,246,282
7802200	2,426,140	3,904,515	1,282,672	1,600,523	879,017	32,868	3,795,080
7803100	355,995	560,364	184,085	229,702	126,154	6,006	545,947
7803200	255,383	406,084	133,403	166,460	91,421	3,637	394,921
7804100	569,008	905,392	297,430	371,135	203,829	2,939	875,333
7804200	448,184	727,756	239,075	298,319	163,838	5,727	706,959
7805100	380,937	686,574	225,546	281,437	154,567	9,504	671,054
7806100	2,923,885	4,383,642	1,440,070	1,796,925	986,882	34,946	4,258,823



Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 2,350	\$ -	\$ 17,363	\$ 6,025	\$ 25,738
884	-	6,529	1,997	9,410
5,420	-	40,049	16,763	62,232
5,419	-	40,040	37,166	82,625
1,263	-	9,336	694	11,293
432	-	3,189	597	4,218
893	-	6,597	1,478	8,968
739	-	5,461	604	6,804
4,027	-	29,755	9,759	43,541
3,361	-	24,833	4,348	32,542
418	-	3,091	1,296	4,805
2,945	-	21,759	14,988	39,692
3,997	-	29,532	20,643	54,172
5,847	-	43,204	29,614	78,665
5,996	-	44,300	23,030	73,326
3,319	-	24,520	4,303	32,142
2,986	-	22,061	12,249	37,296
8,905	-	65,798	4,486	79,189
2,017	-	14,903	2,521	19,441
9,839	-	72,698	76,211	158,748
11,376	-	84,054	79,826	175,256
12,352	-	91,267	13,889	117,508
13,852	-	102,349	19,138	135,339
624	-	4,612	6,578	11,814
1,190	-	8,796	6,285	16,271
2,633	-	19,457	18,356	40,446
292	-	2,156	1,242	3,690
1,242	-	9,176	372	10,790
679	-	5,020	1,287	6,986
11,530	-	85,193	12,233	108,956
12,855	-	94,983	28,211	136,049
6,328	-	46,755	20,292	73,375
2,478	-	18,306	14,670	35,454
9,268	-	68,475	37,388	115,131
11,064	-	81,746	44,554	137,364
3,225	-	23,826	17,956	45,007
3,018	-	22,296	22,239	47,553
2,730	-	20,170	6,556	29,456
1,936	-	14,307	83,387	99,630
13,983	-	103,314	54,753	172,050
21,020	-	155,309	37,392	213,721
1,674	-	12,369	6,122	20,165
695	-	5,136	4,900	10,731
86	-	637	5,801	6,524
2,923	-	21,598	56,701	81,222
3,112	-	22,996	17,707	43,815
281	-	2,075	42	2,398
9,345	-	69,050	66,220	144,615
10,823	-	79,965	57,169	147,957
2,716	-	20,066	5,707	28,489
1,303	-	9,625	5,329	16,257
10,814	-	79,899	22,789	113,502
7,823	-	57,800	23,695	89,318
1,123	-	8,295	1,852	11,270
814	-	6,011	2,157	8,982
1,814	-	13,403	10,227	25,444
1,458	-	10,773	10,211	22,442
1,376	-	10,164	8,369	19,909
8,783	-	64,893	21,310	94,986

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
\$ 404,425	\$ -	\$ 2,768	\$ 407,193
152,070	-	2,546	154,616
932,873	-	4,491	937,364
932,661	-	1,070	933,731
217,455	-	1,759	219,214
74,287	-	662	74,949
153,660	-	(1,338)	152,322
127,202	-	32	127,234
693,094	-	3,811	696,905
578,432	-	4,025	582,457
71,990	-	702	72,692
506,830	-	2,525	509,355
687,901	-	2,341	690,242
1,006,347	-	(7,726)	998,621
1,031,887	-	(5,335)	1,026,552
571,155	-	3,770	574,925
513,859	-	2,728	516,587
1,532,641	-	13,385	1,546,026
347,130	-	3,857	350,987
1,693,365	-	(10,627)	1,682,738
1,957,872	-	(20,468)	1,937,404
2,125,873	-	8,028	2,133,901
2,384,022	-	(888)	2,383,134
107,420	-	1,129	108,549
204,880	-	1,420	206,300
453,208	-	(2,227)	450,981
50,231	-	171	50,402
213,746	-	2,131	215,877
116,923	-	(158)	116,765
1,984,400	-	2,216	1,986,616
2,212,453	-	(1,405)	2,211,048
1,089,076	-	(2,332)	1,086,744
426,397	-	(567)	425,830
1,594,988	-	13,019	1,608,007
1,904,109	-	(6,638)	1,897,471
554,976	-	(2,901)	552,075
519,334	-	(3,339)	515,995
469,810	-	1,330	471,140
333,247	-	(13,357)	319,890
2,406,488	-	(606)	2,405,882
3,617,609	-	12,848	3,630,457
288,103	-	(2,172)	285,931
119,643	-	(170)	119,473
14,836	-	(736)	14,100
503,085	-	(12,047)	491,038
535,654	-	1,011	536,665
48,323	-	1,152	49,475
1,608,376	-	(6,226)	1,602,150
1,862,638	-	(9,172)	1,853,466
467,408	-	2,158	469,566
224,202	-	(104)	224,098
1,861,084	-	4,436	1,865,520
1,346,342	-	(1,559)	1,344,783
193,223	-	745	193,968
140,025	-	162	140,187
312,194	-	(1,693)	310,501
250,942	-	(2,595)	248,347
236,742	-	1,251	237,993
1,511,552	-	(3,300)	1,508,252

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Years Ended June 30, 2023 and 2022  
 and Beginning Net Pension Liability as of July 1, 2022

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7806200	\$ 3,372,069	\$ 5,219,782	\$ 1,714,750	\$ 2,139,672	\$ 1,175,120	\$ 45,878	\$ 5,075,420
7807100	289,201	425,036	139,629	174,229	95,688	6,504	416,050
7808100	373,033	680,427	223,527	278,918	153,183	5,249	660,877
7808200	344,852	522,767	171,734	214,291	117,690	6,498	510,213
7810100	358,392	617,424	202,830	253,092	139,000	4,640	599,562
7810200	496,384	732,366	240,589	300,208	164,876	14,954	720,627
7811100	367,785	619,473	203,503	253,932	139,461	4,865	601,761
7811200	257,586	408,236	134,109	167,342	91,905	1,418	394,774
7812100	2,345,094	3,684,263	1,210,317	1,510,238	829,432	48,274	3,598,261
7812200	741,920	1,309,735	430,261	536,881	294,858	15,775	1,277,775
7813100	617,273	893,713	293,594	366,347	201,200	13,766	874,907
7813200	108,710	175,383	57,615	71,892	39,484	3,653	172,644
7814100	726,955	1,170,617	384,559	479,855	263,539	11,004	1,138,957
7815100	1,812,819	3,038,769	998,266	1,245,640	684,113	2,977	2,930,996
7815200	1,802,518	2,915,018	957,612	1,194,912	656,253	10,683	2,819,460
7816100	1,884,536	3,168,769	1,040,972	1,298,929	713,379	11,719	3,064,999
7816200	2,536,599	4,229,875	1,389,556	1,733,893	952,264	20,483	4,096,196
7817100	9,781,397	16,039,615	5,269,173	6,574,894	3,610,970	66,142	15,521,179
7817200	10,540,031	16,096,573	5,287,884	6,598,242	3,623,793	121,644	15,631,563
7819100	1,510,143	2,474,410	812,868	1,014,300	557,060	20,487	2,404,715
7819200	1,681,759	2,609,737	857,325	1,069,773	587,526	14,639	2,529,263
7820100	114,670	204,374	67,139	83,776	46,010	2,114	199,039
7820200	79,751	98,345	32,307	40,313	22,140	5,860	100,620
7821100	487,249	705,525	231,772	289,206	158,834	7,458	687,270
7822100	5,426,861	9,135,976	3,001,259	3,744,982	2,056,766	25,803	8,828,810
7822200	6,171,631	10,120,761	3,324,770	4,148,662	2,278,469	39,367	9,791,268
7823100	412,811	662,192	217,537	271,443	149,078	1,149	639,207
7823200	430,368	728,165	239,210	298,487	163,931	1,001	702,629
7824100	213,856	319,213	104,865	130,850	71,864	4,013	311,592
7824200	155,938	311,734	102,408	127,785	70,180	2,088	302,461
7825100	2,565,623	3,857,187	1,267,124	1,581,122	868,362	43,268	3,759,876
7825200	3,242,498	4,790,546	1,573,742	1,963,721	1,078,487	55,691	4,671,641
7826100	984,346	1,720,429	565,178	705,231	387,317	16,460	1,674,186
7826200	1,080,876	1,798,593	590,856	737,272	404,914	24,697	1,757,739
7827100	1,026,003	1,550,988	509,515	635,775	349,171	10,307	1,504,768
7827200	1,195,351	1,839,570	604,317	754,069	414,139	13,170	1,785,695
7828100	1,522,193	2,722,732	894,444	1,116,091	612,964	2,295	2,625,794
7828200	1,556,205	2,579,926	847,531	1,057,553	580,814	12,834	2,498,732
7829100	640,207	944,730	310,353	387,260	212,685	13,434	923,732
7829200	526,185	837,882	275,253	343,461	188,631	4,583	811,928
7830100	1,763,841	3,016,129	990,828	1,236,359	679,016	23,266	2,929,469
7830200	2,070,405	3,537,359	1,162,058	1,450,020	796,360	9,037	3,417,475
7831100	617,597	815,652	267,950	334,349	183,626	23,628	809,553
7831200	601,012	922,090	302,916	377,979	207,589	14,497	902,981
7832100	324,379	418,992	137,643	171,752	94,327	14,980	418,702
7832200	192,218	290,529	95,442	119,092	65,406	2,843	282,783
7834100	1,195,416	1,977,561	649,648	810,634	445,205	22,563	1,928,050
7834200	483,362	902,114	296,353	369,791	203,091	12,503	881,738
7835100	344,787	512,523	168,369	210,091	115,383	15,651	509,494
7835200	351,200	631,971	207,609	259,055	142,275	5,832	614,771
7836200	7,342,105	11,817,731	3,882,242	4,844,277	2,660,505	40,700	11,427,724
7837200	184,638	250,781	82,384	102,799	56,458	12,673	254,314
7839100	-	-	-	-	-	68	68
7840100	281,232	451,979	148,480	185,273	101,753	8,972	444,478
7841200	317,707	445,935	146,494	182,796	100,393	7,685	437,368
7843200	2,435,340	3,701,985	1,216,139	1,517,503	833,422	92,010	3,659,074
7844200	421,233	620,907	203,974	254,520	139,784	6,164	604,442
7845100	555,403	823,335	270,474	337,498	185,356	10,596	803,924
7846100	750,666	1,061,208	348,617	435,006	238,908	17,146	1,039,677

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 10,458	\$ -	\$ 77,271	\$ 15,770	\$ 103,499
852	-	6,292	3,600	10,744
1,363	-	10,073	14,935	26,371
1,047	-	7,739	1,567	10,353
1,237	-	9,140	6,695	17,072
1,467	-	10,842	1,705	14,014
1,241	-	9,170	3,685	14,096
818	-	6,043	1,852	8,713
7,381	-	54,540	8,139	70,060
2,624	-	19,389	16,591	38,604
1,791	-	13,230	1,601	16,622
351	-	2,596	4,342	7,289
2,345	-	17,329	4,792	24,466
6,088	-	44,984	36,511	87,583
5,840	-	43,152	19,107	68,099
6,349	-	46,909	29,170	82,428
8,475	-	62,617	34,477	105,569
32,136	-	237,441	103,921	373,498
32,250	-	238,284	44,142	314,676
4,958	-	36,630	14,822	56,410
5,229	-	38,633	8,743	52,605
409	-	3,025	6,675	10,109
197	-	1,456	1,470	3,123
1,414	-	10,444	4,577	16,435
18,304	-	135,244	68,142	221,690
20,277	-	149,822	98,290	268,389
1,327	-	9,803	6,304	17,434
1,459	-	10,779	8,601	20,839
640	-	4,725	4,247	9,612
625	-	4,615	7,442	12,682
7,728	-	57,100	9,804	74,632
9,598	-	70,916	1,648	82,162
3,447	-	25,468	24,382	53,297
3,604	-	26,625	9,214	39,443
3,107	-	22,960	8,677	34,744
3,686	-	27,232	3,973	34,891
5,455	-	40,306	51,046	96,807
5,169	-	38,192	12,474	55,835
1,893	-	13,985	153	16,031
1,679	-	12,404	1,943	16,026
6,043	-	44,649	43,691	94,383
7,087	-	52,365	27,476	86,928
1,634	-	12,074	10,559	24,267
1,847	-	13,650	9,801	25,298
839	-	6,203	2,940	9,982
582	-	4,301	8,130	13,013
3,962	-	29,275	10,142	43,379
1,807	-	13,354	44,601	59,762
1,027	-	7,587	264	8,878
1,266	-	9,355	7,965	18,586
23,677	-	174,943	30,029	228,649
502	-	3,712	2,995	7,209
-	-	-	301	301
906	-	6,691	1,965	9,562
893	-	6,601	6,164	13,658
7,417	-	54,802	136,516	198,735
1,244	-	9,192	8,717	19,153
1,650	-	12,188	5,665	19,503
2,126	-	15,710	11,414	29,250

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
\$ 1,799,867	\$ -	\$ 5,270	\$ 1,805,137
146,560	-	804	147,364
234,622	-	(2,216)	232,406
180,259	-	35	180,294
212,898	-	(134)	212,764
252,532	-	2,269	254,801
213,605	-	358	213,963
140,766	-	(306)	140,460
1,270,395	-	6,804	1,277,199
451,618	-	(145)	451,473
308,167	-	1,752	309,919
60,475	-	(540)	59,935
403,648	-	1,365	405,013
1,047,818	-	(7,503)	1,040,315
1,005,146	-	(3,155)	1,001,991
1,092,644	-	(7,627)	1,085,017
1,458,531	-	(2,986)	1,455,545
5,530,725	-	(15,510)	5,515,215
5,550,365	-	15,808	5,566,173
853,218	-	(2,336)	850,882
899,881	-	(4,232)	895,649
70,472	-	(471)	70,001
33,911	-	624	34,535
243,277	-	(1,150)	242,127
3,150,236	-	(13,549)	3,136,687
3,489,806	-	(14,465)	3,475,341
228,335	-	(1,200)	227,135
251,083	-	(1,878)	249,205
110,070	-	(739)	109,331
107,491	-	(1,271)	106,220
1,330,022	-	7,671	1,337,693
1,651,860	-	11,196	1,663,056
593,232	-	189	593,421
620,185	-	3,782	623,967
534,806	-	(77)	534,729
634,314	-	1,209	635,523
938,843	-	(7,933)	930,910
889,601	-	(200)	889,401
325,759	-	3,989	329,748
288,916	-	770	289,686
1,040,011	-	(6,554)	1,033,457
1,219,740	-	3,884	1,223,624
281,250	-	322	281,572
317,952	-	1,996	319,948
144,475	-	1,729	146,204
100,179	-	(965)	99,214
681,896	-	3,682	685,578
311,064	-	(7,217)	303,847
176,726	-	2,659	179,385
217,914	-	(1,681)	216,233
4,074,950	-	2,894	4,077,844
86,473	-	125	86,598
-	-	(593)	(593)
155,850	-	1,125	156,975
153,766	-	(516)	153,250
1,276,506	-	(5,672)	1,270,834
214,099	-	(852)	213,247
283,900	-	295	284,195
365,922	-	2,097	368,019

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Years Ended June 30, 2023 and 2022  
 and Beginning Net Pension Liability as of July 1, 2022

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7846200	\$ 449,609	\$ 703,374	\$ 231,065	\$ 288,324	\$ 158,349	\$ 8,173	\$ 685,911
7847200	402,251	650,104	213,566	266,488	146,357	6,833	633,244
7849200	776,580	1,215,487	399,300	498,248	273,640	20,649	1,191,837
7850100	5,626,788	8,700,286	2,858,130	3,566,386	1,958,680	67,099	8,450,295
7850200	6,536,631	11,030,149	3,623,513	4,521,434	2,483,198	50,469	10,678,614
7851200	2,953,103	4,938,678	1,622,405	2,024,443	1,111,836	38,213	4,796,897
7852200	7,704,967	12,303,721	4,041,894	5,043,492	2,769,915	100,744	11,956,045
7853100	192,347	269,016	88,374	110,274	60,563	8,924	268,135
7854100	78,973	81,647	26,822	33,468	18,381	4,385	83,056
7855100	2,138,105	3,572,293	1,173,534	1,464,340	804,224	63,466	3,505,564
7855200	3,152,512	5,474,046	1,798,278	2,243,899	1,232,362	13,277	5,287,816
7856200	2,062,307	3,206,059	1,053,222	1,314,215	721,774	38,393	3,127,604
7857100	466,324	839,828	275,892	344,259	189,069	4,738	813,958
7858100	1,349,670	2,286,222	751,047	937,159	514,693	22,959	2,225,858
7859100	306,240	455,052	149,489	186,533	102,445	7,334	445,801
7859200	495,995	1,027,914	337,680	421,358	231,412	6,617	997,067
7860200	2,943,515	4,777,638	1,569,501	1,958,430	1,075,581	6,048	4,609,560
7861100	35,178	56,446	18,543	23,138	12,708	3,323	57,712
7862200	1,429,939	2,662,598	874,690	1,091,441	599,426	17,348	2,582,905
7863100	31,550	55,729	18,308	22,844	12,546	625	54,323
7864100	1,249,641	2,144,441	704,470	879,041	482,774	17,691	2,083,976
7864200	3,243,794	5,491,973	1,804,168	2,251,248	1,236,398	35,463	5,327,277
7865100	535,644	902,421	296,454	369,917	203,160	7,768	877,299
7865200	709,657	939,608	308,671	385,160	211,532	23,111	928,474
7866100	104,499	186,651	61,317	76,511	42,020	760	180,608
7867100	1,105,559	1,824,204	599,269	747,770	410,680	74,021	1,831,740
7867200	1,913,301	3,403,671	1,118,140	1,395,219	766,263	163,864	3,443,486
7868200	137,863	175,178	57,548	71,808	39,437	5,428	174,221
7869100	285,184	500,434	164,398	205,136	112,662	3,762	485,958
7870100	261,667	507,913	166,854	208,202	114,346	3,100	492,502
7871200	471,766	666,904	219,085	273,375	150,139	20,991	663,590
7872200	224,934	375,864	123,475	154,073	84,618	4,968	367,134
7873100	398,818	761,972	250,315	312,344	171,541	8,737	742,937
7874100	251,950	427,393	140,403	175,195	96,218	5,936	417,752
7875100	251,820	420,426	138,114	172,339	94,650	8,609	413,712
7876200	2,641,551	4,778,970	1,569,939	1,958,976	1,075,881	55,583	4,660,379
7877100	35,502	74,681	24,533	30,613	16,813	114	72,073
7878200	2,055,051	3,353,269	1,101,582	1,374,559	754,916	44,957	3,276,014
7879200	331,765	543,973	178,700	222,983	122,464	249	524,396
7880100	384,630	681,554	223,897	279,380	153,437	8,824	665,538
7881100	67,053	187,471	61,586	76,847	42,205	5,388	186,026
7882100	374,847	568,866	186,878	233,187	128,068	38,625	586,758
7883200	412,293	763,303	250,753	312,890	171,841	101,355	836,839
7884200	339,604	572,247	187,989	234,573	128,829	37,507	588,898
7885200	286,545	969,112	318,363	397,254	218,174	662	934,453
7886100	156,845	285,816	93,893	117,161	64,345	71	275,470
7887200	118,622	139,425	45,803	57,153	31,389	4,338	138,683
7888100	39,972	103,980	34,158	42,623	23,409	54	100,244
7888200	137,409	341,853	112,302	140,131	76,961	171	329,565
7889100	142,657	260,001	85,413	106,578	58,533	40	250,564
7890100	-	101,009	33,182	41,405	22,740	-	97,327
7890200	218,844	325,462	106,917	133,412	73,271	2,090	315,690
7891200	429,267	709,726	233,152	290,928	159,779	-	683,859
7892200	-	275,982	90,663	113,129	62,131	253	266,176
7893200	-	467,038	153,427	191,446	105,143	-	450,016
7894200	-	688,930	226,320	282,403	155,098	-	663,821
7896200	-	527,787	173,383	216,348	118,820	-	508,551
Total 77 Fund	\$ 647,851,842	\$ 1,024,430,769	\$ 336,535,668	\$ 419,930,532	\$ 230,628,305	\$ 8,371,483	\$ 995,465,988

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 1,409	\$ -	\$ 10,412	\$ 7,782	\$ 19,603
1,302	-	9,624	1,411	12,337
2,435	-	17,993	12,771	33,199
17,431	-	128,794	1,347	147,572
22,099	-	163,284	72,417	257,800
9,895	-	73,109	57,445	140,449
24,651	-	182,137	12,799	219,587
539	-	3,982	2,121	6,642
164	-	1,209	4,913	6,286
7,157	-	52,882	44,959	104,998
10,967	-	81,035	65,935	157,937
6,423	-	47,461	13,132	67,016
1,683	-	12,432	13,942	28,057
4,580	-	33,844	21,074	59,498
912	-	6,736	6,145	13,793
2,059	-	15,217	28,479	45,755
9,572	-	70,725	53,353	133,650
113	-	836	1,580	2,529
5,335	-	39,416	52,589	97,340
112	-	825	8,293	9,230
4,296	-	31,745	22,649	58,690
11,003	-	81,300	38,577	130,880
1,808	-	13,359	10,784	25,951
1,883	-	13,909	20,118	35,910
374	-	2,763	5,740	8,877
3,655	-	27,004	75,525	106,184
6,819	-	50,386	160,973	218,178
351	-	2,593	9,902	12,846
1,003	-	7,408	6,718	15,129
1,018	-	7,519	14,474	23,011
1,336	-	9,872	1,301	12,509
753	-	5,564	4,250	10,567
1,527	-	11,280	16,577	29,384
856	-	6,327	5,559	12,742
842	-	6,224	5,455	12,521
9,575	-	70,745	151,272	231,592
150	-	1,106	4,500	5,756
6,718	-	49,640	85,508	141,866
1,090	-	8,053	35,157	44,300
1,366	-	10,089	33,669	45,124
376	-	2,775	8,975	12,126
1,140	-	8,421	9,306	18,867
1,529	-	11,300	197,495	210,324
1,147	-	8,471	34,659	44,277
1,942	-	14,346	93,086	109,374
573	-	4,231	33,824	38,628
279	-	2,064	25,833	28,176
208	-	1,539	13,306	15,053
685	-	5,061	43,253	48,999
521	-	3,849	36,358	40,728
202	-	1,495	10,892	12,589
652	-	4,818	49,306	54,776
1,422	-	10,506	113,053	124,981
553	-	4,085	24,865	29,503
936	-	6,914	47,758	55,608
1,380	-	10,199	122,057	133,636
1,057	-	7,813	130,627	139,497
\$ 2,052,467	\$ -	\$ 15,165,086	\$ 8,371,483	\$ 25,589,036

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
\$ 242,535	\$ -	\$ 2,416	\$ 244,951
224,167	-	1,269	225,436
419,120	-	4,174	423,294
3,000,003	-	22,715	3,022,718
3,803,378	-	15,471	3,818,849
1,702,938	-	1,383	1,704,321
4,242,527	-	20,789	4,263,316
92,761	-	1,324	94,085
28,153	-	(735)	27,418
1,231,786	-	8,388	1,240,174
1,887,542	-	(10,450)	1,877,092
1,105,502	-	6,914	1,112,416
289,587	-	(440)	289,147
788,327	-	1,100	789,427
156,910	-	2,042	158,952
354,442	-	(4,192)	350,250
1,647,409	-	(13,942)	1,633,467
19,464	-	1,165	20,629
918,108	-	(3,379)	914,729
19,216	-	(1,351)	17,865
739,439	-	2,104	741,543
1,893,723	-	10,199	1,903,922
311,170	-	3,890	315,060
323,992	-	2,281	326,273
64,360	-	(1,217)	63,143
629,016	-	3,579	632,595
1,173,642	-	11,509	1,185,151
60,404	-	(642)	59,762
172,558	-	(51)	172,507
175,137	-	4,484	179,621
229,960	-	11,318	241,278
129,604	-	4,952	134,556
262,740	-	(259)	262,481
147,372	-	3,004	150,376
144,970	-	99	145,069
1,647,868	-	(26,932)	1,620,936
25,751	-	(866)	24,885
1,156,263	-	(9,212)	1,147,051
187,571	-	(8,206)	179,365
235,011	-	(6,023)	228,988
64,643	-	(177)	64,466
196,155	-	6,831	202,986
263,200	-	(19,136)	244,064
197,320	-	716	198,036
334,166	-	(14,737)	319,429
98,554	-	(5,677)	92,877
48,076	-	(3,760)	44,316
35,854	-	(2,179)	33,675
117,876	-	(7,095)	110,781
89,652	-	(6,117)	83,535
34,830	-	(1,617)	33,213
112,225	-	(8,089)	104,136
244,725	-	(19,194)	225,531
95,163	214,337	(3,651)	305,849
161,042	-	(7,085)	153,957
237,554	-	(18,107)	219,447
181,990	57,687	(19,381)	220,296
\$ 353,240,710	\$ 272,024	\$ -	\$ 353,512,734

## 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, 2023

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#### Note 1. Summary

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

#### Note 2. Plan Description

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

#### Note 3. Special Funding Situation

This pension plan does not have a special funding situation.

#### Note 4. Basis of the Allocation

Wages reported by employers relative to the collective wages of the plan serve as the basis to determine the employer's proportionate share. This basis of allocation measures the proportionate relationship of an employer to all employers and is consistent with how contributions to the pension plan are determined.

#### Note 5. Collective Net Pension Liability

The components of the collective net pension liability at June 30, 2023 are as follows:

Total pension liability	\$ 8,796,328,724
Plan fiduciary net position	<u>7,771,897,955</u>
Net pension liability	<u>\$ 1,024,430,769</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, 2023

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#### Note 5. Collective Net Pension Liability (Continued)

##### *Actuarial Assumptions*

The collective total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of June 30, 2022 using member census data as of June 30, 2022. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2022 to the June 30, 2023 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, 2023.

For details, please refer to Note 8 of the System's June 30, 2023 ACFR's, which can be found on the INPRS website at:

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

There were no changes in actuarial assumptions for the June 30, 2023 actuarial valuation. An assumption study was concluded in February 2020 and an asset-liability study was concluded in May 2021. The resulting key actuarial assumptions are as follows:

- The investment return assumption is 6.25 percent.
- The price inflation assumption is 2.00 percent per year.
- Future salary increase rates are 2.65 percent per year.
- For July 1, 2022 and 2023, the annual cost of living adjustments (COLA) increases were equal to 3.00 percent, respectively. Beginning July 1, 2024, COLA increases are generally assumed to be 1.95% compounded annually. For benefits paid under the 2017 House Enrolled Act No. 1617, the annual cost of living assumption is 2.65%, which is the same as the salary increase assumption for active members.
- The mortality tables are based upon the Pub-2010 family of tables, with specific adjustments for healthy employees, retirees, beneficiaries, and disabled members. Mortality tables are all projected generationally using SOA Scale MP-2019.

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

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

## Indiana Public Retirement System

### 1977 Police Officers' and Firefighters' Retirement Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2023

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#### Note 5. Collective Net Pension Liability (Continued)

Net pension liability - beginning July 1, 2022	\$	647,851,842
Total pension expense (income)		353,512,734
Change in deferred outflows of resources		173,421,157
Change in deferred inflows of resources		42,616,746
Defined benefit plan employer contributions		<u>(192,971,710)</u>
Net pension liability - ending June 30, 2023	\$	<u>1,024,430,769</u>

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

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

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

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

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

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

#### **Average Expected Remaining Service Lives**

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

	<u>Years</u>
June 30, 2023	7.74
June 30, 2022	6.87
June 30, 2021	6.04
June 30, 2020	5.11
June 30, 2019	4.62
June 30, 2018	3.69
June 30, 2017	2.83
June 30, 2016	2.04
June 30, 2015	1.31
June 30, 2014	0.29



## Indiana Public Retirement System

### 1977 Police Officers' and Firefighters' Retirement Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2023

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#### Note 7. Collective Pension Expense

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

The components of the collective pension expense, for the period ended June 30, 2023, comprise the following:

Service cost	\$	223,652,366
Interest on the total pension liability		521,949,114
Member contributions		(62,574,237)
Pension plan administrative expenses		2,429,058
Projected earnings on plan investments		(475,381,771)
Recognition of outflow (inflow) of resources due to amortization		143,174,738
Miscellaneous (income) / expense		(8,558)
Total pension expenses (income) - before reconciling items		353,240,710
Reconciling items:		
Employer specific liability payments		272,024
Total pension expense (income) - Schedule of Pension Amounts	\$	<u>353,512,734</u>

#### Note 8. Additional Financial and Actuarial Information

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

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

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

**OTHER INFORMATION  
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2023

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7700100	\$ 125,748	\$ 115,027	\$ 85,539	\$ 241,523	\$ 97,153	\$ 58,226	\$ 28,523	\$ 625,991
7700200	127,750	117,559	87,520	246,138	99,396	59,552	29,336	639,501
7701100	1,077,545	993,498	740,369	2,078,607	839,889	506,277	260,320	5,418,960
7701200	1,119,858	1,028,629	767,601	2,159,019	872,128	526,042	272,273	5,625,692
7702100	223,856	205,649	152,953	430,747	173,709	104,537	51,707	1,119,302
7702200	140,148	125,224	92,143	266,103	106,720	65,856	32,094	688,140
7703100	62,667	58,678	43,862	121,569	49,609	29,316	13,695	316,729
7704100	291,948	266,303	197,439	559,283	224,419	134,657	65,881	1,447,982
7704200	261,224	239,065	177,511	501,525	201,812	120,402	59,038	1,299,353
7705100	100,551	92,603	68,841	193,658	78,196	47,054	25,217	505,569
7706100	135,064	125,000	93,449	260,889	105,740	63,448	32,923	681,449
7706200	81,556	73,784	54,509	155,607	62,164	37,387	17,532	400,983
7707100	331,335	303,432	225,289	636,813	256,260	153,871	76,880	1,652,545
7707200	381,454	351,542	261,638	735,341	296,791	178,541	89,655	1,913,508
7708100	537,578	494,826	367,632	1,035,488	417,856	251,263	123,925	2,690,990
7708200	-	31,221	31,093	31,032	31,166	31,786	28,311	184,609
7709100	72,998	68,328	51,043	141,608	57,768	34,770	17,268	370,785
7710100	-	(2,276)	(2,493)	(2,304)	(2,365)	(1,077)	(36)	(10,551)
7711100	1,019,921	938,887	701,223	1,966,446	795,133	479,565	247,546	5,128,800
7711200	1,220,688	1,128,343	842,317	2,359,256	955,566	578,690	299,837	6,164,009
7712100	221,536	206,806	154,869	429,504	175,129	104,140	53,106	1,123,554
7712200	149,475	134,688	99,317	284,866	113,214	66,279	29,568	727,932
7713100	179,487	164,913	122,751	345,604	139,276	83,244	39,588	895,376
7713200	170,032	154,762	114,819	326,040	130,611	77,795	36,890	840,917
7714100	127,250	116,989	86,623	244,411	98,291	59,142	30,792	636,248
7714200	132,543	122,597	91,049	255,597	103,331	62,357	31,886	666,817
7715100	139,112	129,299	96,776	268,784	109,037	66,063	34,371	704,330
7716100	664,465	621,312	463,162	1,285,402	523,124	314,360	160,924	3,368,284
7716200	904,491	832,366	619,978	1,739,061	701,731	427,013	219,778	4,539,927
7717100	66,349	62,250	46,569	129,016	52,740	32,094	16,090	338,759
7718100	17,907	15,557	11,328	33,583	13,048	7,653	3,876	85,045
7719100	2,169,531	2,003,166	1,490,657	4,182,033	1,693,761	1,015,441	505,696	10,890,754
7719200	2,679,355	2,484,582	1,852,809	5,176,772	2,102,732	1,266,260	634,345	13,517,500
7720100	317,791	297,041	219,634	614,047	249,097	150,370	76,426	1,606,615
7720200	124,084	109,231	79,956	233,900	93,484	57,478	27,620	601,669
7721100	175,554	161,457	120,748	338,404	136,801	82,955	41,263	881,628
7722100	371,309	347,069	260,009	720,327	294,689	177,284	89,958	1,889,336
7722200	221,996	208,831	156,609	431,625	176,994	106,194	55,438	1,135,691
7723100	620,513	576,060	428,476	1,199,055	486,002	291,697	150,229	3,131,519
7723200	564,863	514,975	382,091	1,083,169	434,438	259,046	127,631	2,801,350
7724100	53,984	50,724	37,252	104,240	42,179	25,279	13,041	272,715
7724200	15,728	14,866	11,231	30,706	12,732	7,941	4,463	81,939
7725100	222,117	209,361	156,492	433,038	177,270	106,431	54,961	1,137,553
7725200	130,092	120,925	89,831	251,295	101,882	60,746	30,084	654,763
7726100	1,043,773	970,203	722,929	2,017,214	819,324	491,263	252,341	5,273,274
7726200	1,141,206	1,063,675	794,810	2,210,287	899,834	542,449	280,432	5,791,487
7727100	213,457	197,772	148,933	413,465	168,169	101,968	53,691	1,083,998
7727200	254,802	235,898	176,782	492,504	199,662	120,671	62,139	1,287,656
7728100	15,829	9,557	6,173	25,834	8,160	7,148	3,991	60,863
7729100	504,798	467,523	348,155	974,597	396,006	239,542	124,081	2,549,904
7729200	579,225	533,706	398,622	1,117,360	453,180	275,519	144,500	2,922,887
7730100	721,851	674,708	502,562	1,398,838	569,999	342,095	176,013	3,664,215
7730200	676,389	623,206	462,473	1,301,363	525,297	312,527	153,289	3,378,155
7731100	193,718	179,515	134,174	374,391	152,042	92,130	47,877	980,129
7731200	100,954	94,238	70,474	195,670	79,726	48,132	24,915	513,155
7732100	66,095	60,439	45,062	127,217	51,534	31,358	16,038	331,648
7733100	44,184	38,385	28,305	83,343	32,460	19,432	7,742	209,667
7734100	434,673	404,955	301,678	841,232	341,867	206,210	106,429	2,202,371
7735100	659,340	635,477	479,359	1,297,993	539,401	326,745	186,775	3,465,750
7735200	689,787	640,597	478,694	1,333,521	542,086	326,172	170,021	3,491,091
7736100	342,552	319,259	236,668	663,176	270,727	165,173	87,108	1,742,111
7737100	1,664,095	1,561,269	1,166,640	3,224,298	1,317,441	810,658	421,414	8,501,720
7737200	1,833,300	1,719,146	1,284,627	3,555,395	1,451,069	881,506	449,858	9,341,601
7738100	175,580	159,216	118,059	334,387	133,870	80,321	38,733	864,586
7738200	186,017	170,868	126,979	357,502	143,772	87,085	44,083	930,289
7739100	3,567,684	3,309,123	2,476,165	6,906,372	2,805,165	1,691,433	865,926	18,054,184
7739200	3,615,256	3,340,661	2,491,701	6,981,310	2,825,728	1,700,835	862,733	18,202,968

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease</b>	<b>Current (6.25%)</b>	<b>1% Increase</b>
\$ 1,555,156	\$ 667,417	\$ (49,325)
1,580,936	678,480	(50,142)
13,334,956	5,722,880	(422,943)
13,862,492	5,949,279	(439,675)
2,768,966	1,188,340	(87,823)
1,734,423	744,351	(55,010)
774,833	332,530	(24,575)
3,608,249	1,548,530	(114,442)
3,229,903	1,386,157	(102,442)
1,243,647	533,728	(39,445)
1,671,405	717,306	(53,012)
1,008,285	432,720	(31,980)
4,102,127	1,760,484	(130,107)
4,722,757	2,026,836	(149,791)
6,657,452	2,857,137	(211,154)
-	-	-
903,256	387,645	(28,648)
-	-	-
12,612,638	5,412,887	(400,033)
15,118,313	6,488,232	(479,506)
2,738,650	1,175,329	(86,861)
1,849,955	793,934	(58,675)
2,222,572	953,847	(70,493)
2,105,607	903,650	(66,783)
1,573,775	675,407	(49,915)
1,639,896	703,784	(52,012)
1,720,578	738,410	(54,571)
8,222,157	3,528,652	(260,781)
11,192,588	4,803,453	(354,994)
821,142	352,404	(26,044)
221,517	95,067	(7,026)
26,853,237	11,524,436	(851,701)
33,167,910	14,234,466	(1,051,982)
3,932,408	1,687,647	(124,724)
1,534,866	658,709	(48,681)
2,172,683	932,437	(68,911)
4,594,096	1,971,619	(145,710)
2,747,721	1,179,222	(87,149)
7,683,163	3,297,335	(243,686)
6,991,638	3,000,558	(221,753)
668,371	286,841	(21,199)
194,305	83,389	(6,163)
2,754,643	1,182,193	(87,369)
1,610,535	691,183	(51,081)
12,910,302	5,540,634	(409,474)
14,119,815	6,059,713	(447,836)
2,641,736	1,133,738	(83,788)
3,153,279	1,353,273	(100,012)
195,021	83,696	(6,185)
6,246,882	2,680,935	(198,132)
7,168,995	3,076,673	(227,378)
8,936,120	3,835,059	(283,426)
8,368,721	3,591,552	(265,430)
2,396,110	1,028,324	(75,997)
1,248,899	535,982	(39,611)
817,800	350,970	(25,938)
548,542	235,414	(17,398)
5,379,670	2,308,760	(170,626)
8,154,842	3,499,763	(258,646)
8,529,369	3,660,496	(270,525)
4,240,098	1,819,696	(134,483)
20,584,872	8,834,281	(652,888)
22,694,060	9,739,468	(719,785)
2,159,793	926,905	(68,502)
2,301,106	987,551	(72,984)
44,167,865	18,955,247	(1,400,866)
44,756,986	19,208,077	(1,419,552)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2023

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7740100	\$ 6,348,225	\$ 5,864,061	\$ 4,373,707	\$ 12,232,162	\$ 4,948,087	\$ 2,970,794	\$ 1,488,120	\$ 31,876,931
7740200	4,634,493	4,293,451	3,211,530	8,950,442	3,625,137	2,170,195	1,092,248	23,343,003
7741100	390,114	361,956	269,017	753,388	305,512	186,067	92,726	1,968,666
7741200	433,581	401,938	298,625	836,754	338,887	203,325	101,506	2,181,035
7742100	706,834	651,371	483,901	1,361,100	549,335	328,846	164,513	3,539,066
7742200	641,475	589,652	438,149	1,234,869	497,549	298,412	150,819	3,209,450
7743100	119,182	111,154	82,918	231,114	94,094	56,832	28,934	605,046
7744100	1,977,072	1,778,315	1,319,390	3,775,360	1,500,574	891,170	437,097	9,701,906
7744200	1,837,464	1,661,168	1,231,951	3,515,119	1,402,244	835,001	413,028	9,058,511
7745100	105,609	96,510	71,839	202,669	81,516	48,822	24,094	525,450
7746100	716,673	662,794	491,477	1,380,802	558,864	334,369	169,014	3,597,320
7746200	735,989	681,985	506,587	1,419,699	575,645	346,430	173,739	3,704,085
7747100	198,096	181,754	135,174	381,136	153,720	93,197	46,938	991,919
7747200	192,098	178,667	133,668	372,069	151,494	92,397	47,552	975,847
7748100	106,420	97,163	72,045	204,051	81,891	48,506	24,873	528,529
7748200	9,939	9,214	6,865	19,201	7,788	4,709	2,448	50,225
7749100	489,952	447,035	330,733	938,469	375,637	223,747	112,416	2,428,037
7749200	577,946	532,473	395,075	1,111,949	448,221	268,653	134,009	2,890,380
7750100	252,624	235,836	177,390	490,139	200,055	120,557	62,087	1,286,064
7750200	313,306	289,358	216,743	605,103	245,129	147,386	76,117	1,579,836
7751100	823,293	760,992	567,191	1,587,973	642,498	385,362	199,594	4,143,610
7751200	787,790	731,785	543,590	1,520,337	616,193	367,993	182,566	3,962,464
7752100	463,499	429,980	317,231	893,024	362,227	219,763	113,423	2,335,648
7753100	3,088,758	2,855,058	2,130,986	5,964,619	2,416,134	1,462,399	741,019	15,570,215
7753200	2,181,732	2,026,298	1,515,442	4,224,000	1,716,991	1,039,953	535,654	11,058,338
7754100	97,544	87,197	64,709	185,744	73,714	44,531	22,092	477,987
7754200	49,046	40,160	28,675	89,542	33,605	22,246	11,798	226,026
7755100	516,182	474,478	352,396	993,742	400,007	241,402	127,654	2,589,679
7756100	904,187	842,855	624,306	1,746,152	707,394	428,712	230,291	4,579,710
7756200	641,874	597,104	441,338	1,238,460	501,266	306,324	167,821	3,252,313
7757100	161,160	149,813	111,356	311,430	126,468	76,527	37,739	813,333
7758100	394,083	364,936	271,640	760,990	308,423	186,134	94,759	1,986,882
7758200	422,223	388,201	289,129	813,324	328,277	196,963	98,589	2,114,483
7759100	21,722,225	20,268,130	15,076,013	42,051,876	17,077,144	10,245,451	5,328,098	110,046,712
7759200	19,305,256	17,692,310	13,157,670	37,179,052	14,989,380	8,989,838	4,624,571	96,632,821
7760100	43,110	39,558	29,366	82,895	33,357	19,963	10,047	215,186
7761100	282,203	261,004	193,985	544,249	220,177	132,888	67,092	1,419,395
7762100	1,172,149	1,085,415	806,916	2,264,822	918,040	552,951	284,170	5,912,314
7762200	1,191,231	1,115,626	830,557	2,310,112	943,715	565,913	292,714	6,058,637
7763100	203,088	186,443	138,661	390,085	157,585	96,237	47,387	1,016,398
7763200	110,825	101,005	74,969	212,464	85,271	51,184	25,947	550,840
7764100	60,210	55,254	40,977	115,815	46,634	27,546	14,618	300,844
7765100	1,039,757	952,472	712,585	2,003,793	807,779	485,273	243,073	5,204,975
7765200	999,849	917,904	686,222	1,927,627	777,811	467,753	236,439	5,013,756
7766100	1,779,565	1,642,394	1,221,046	3,429,143	1,384,265	835,605	428,636	8,941,089
7766200	1,865,314	1,724,939	1,283,190	3,599,197	1,454,987	876,538	446,288	9,385,139
7767100	480,103	445,324	331,854	927,389	376,140	226,688	116,300	2,423,695
7767200	502,771	469,845	350,358	974,026	396,611	239,589	123,158	2,553,587
7768100	785,893	738,055	547,503	1,523,051	620,933	377,245	197,094	4,003,881
7768200	1,130,426	1,053,000	785,707	2,188,650	890,103	538,262	275,699	5,731,421
7769100	220,942	206,880	154,533	429,134	175,441	106,821	56,203	1,129,012
7769200	83,039	78,334	58,133	161,464	66,033	40,177	21,396	425,537
7770100	510,113	473,545	352,211	983,700	398,486	239,083	120,128	2,567,153
7770200	510,109	469,819	348,388	979,756	394,649	237,771	115,961	2,546,344
7771100	118,861	111,258	83,408	230,655	94,247	56,599	28,590	604,757
7771200	40,580	38,131	28,574	78,865	32,304	19,298	9,957	207,129
7772100	83,888	78,004	58,551	162,694	66,307	40,162	20,417	426,135
7772200	69,475	64,858	48,696	134,899	55,141	33,340	17,559	354,493
7773100	378,574	350,923	261,202	732,348	297,706	180,728	94,043	1,916,950
7773200	315,932	293,961	217,589	610,974	248,005	149,083	77,082	1,596,694
7774100	39,265	36,519	27,141	76,008	30,853	18,396	9,237	198,154
7775100	276,720	256,811	190,431	533,674	215,653	129,287	63,667	1,389,523
7776100	375,456	347,331	258,480	724,799	293,208	175,923	84,613	1,884,354
7777100	549,348	502,539	375,399	1,057,254	425,359	257,002	130,988	2,748,541
7777200	563,099	517,858	386,571	1,086,070	438,554	264,649	132,808	2,826,510

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease</b>	<b>Current (6.25%)</b>	<b>1% Increase</b>
\$ 78,482,509	\$ 33,681,849	\$ (2,489,220)
57,346,947	24,611,232	(1,818,866)
4,828,980	2,072,423	(153,160)
5,364,871	2,302,408	(170,157)
8,746,828	3,753,822	(277,422)
7,941,441	3,408,179	(251,878)
1,475,906	633,406	(46,811)
24,488,874	10,509,738	(776,710)
22,755,406	9,765,796	(721,730)
1,305,233	560,159	(41,398)
8,867,612	3,805,658	(281,253)
9,106,077	3,907,998	(288,816)
2,451,489	1,052,090	(77,754)
2,377,491	1,020,333	(75,407)
1,315,736	564,666	(41,731)
122,933	52,758	(3,899)
6,061,409	2,601,337	(192,249)
7,147,989	3,067,658	(226,712)
3,126,305	1,341,697	(99,157)
3,877,984	1,664,290	(122,998)
10,185,496	4,371,246	(323,052)
9,744,849	4,182,136	(309,076)
5,736,055	2,461,707	(181,930)
38,221,511	16,403,288	(1,212,267)
26,999,324	11,587,132	(856,334)
1,207,603	518,260	(38,301)
606,785	260,410	(19,245)
6,394,878	2,744,450	(202,826)
11,191,156	4,802,839	(354,948)
7,947,170	3,410,637	(252,059)
1,993,178	855,400	(63,217)
4,878,392	2,093,629	(154,727)
5,225,945	2,242,786	(165,751)
268,985,667	115,438,908	(8,531,383)
239,004,453	102,572,053	(7,580,474)
533,503	228,960	(16,921)
3,491,761	1,498,537	(110,748)
14,509,618	6,227,002	(460,200)
14,743,548	6,327,397	(467,619)
2,506,153	1,075,550	(79,487)
1,370,638	588,228	(43,472)
745,711	320,032	(23,652)
12,868,767	5,522,809	(408,157)
12,374,411	5,310,649	(392,478)
22,026,166	9,452,832	(698,601)
23,098,663	9,913,109	(732,617)
5,940,625	2,549,501	(188,418)
6,220,863	2,669,769	(197,306)
9,721,933	4,172,302	(308,349)
13,986,856	6,002,652	(443,619)
2,732,921	1,172,871	(86,680)
1,027,620	441,017	(32,593)
6,303,932	2,705,419	(199,941)
6,302,500	2,704,805	(199,896)
1,469,461	630,640	(46,607)
501,994	215,438	(15,922)
1,038,362	445,627	(32,934)
859,573	368,898	(27,263)
4,683,610	2,010,036	(148,549)
3,908,777	1,677,505	(123,974)
486,479	208,779	(15,430)
3,424,924	1,469,853	(108,628)
4,648,520	1,994,976	(147,437)
6,800,436	2,918,501	(215,689)
6,973,019	2,992,567	(221,162)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2023

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7781100	\$ 311,952	\$ 291,879	\$ 218,631	\$ 605,415	\$ 247,014	\$ 149,444	\$ 74,272	\$ 1,586,655
7781200	280,597	262,286	194,485	543,306	221,157	133,497	65,753	1,420,484
7782100	837,189	781,672	581,673	1,619,643	658,492	398,375	206,119	4,245,974
7782200	189,513	177,394	133,003	368,265	150,744	91,114	47,557	968,077
7783100	924,448	849,649	635,793	1,783,849	722,146	429,477	223,330	4,644,244
7783200	1,068,507	973,317	723,485	2,050,975	824,264	496,359	250,697	5,319,097
7784100	1,161,048	1,083,031	809,650	2,249,816	916,044	556,274	292,528	5,907,343
7784200	1,301,676	1,202,396	896,753	2,511,753	1,016,282	611,443	314,381	6,553,008
7785100	58,719	55,010	41,087	113,912	46,593	27,992	13,623	298,217
7786100	111,993	104,753	78,851	217,457	88,781	53,126	26,299	569,267
7786200	247,823	226,519	168,971	475,443	191,071	113,483	55,488	1,230,975
7787100	27,401	25,888	19,580	53,697	22,210	13,811	7,799	142,985
7788100	116,662	110,320	82,453	227,428	93,317	56,855	31,425	601,798
7788200	63,844	59,175	44,142	123,403	50,040	30,247	15,756	322,763
7789100	1,083,629	1,004,026	749,895	2,094,274	849,552	513,448	260,925	5,472,120
7789200	1,208,148	1,118,815	833,788	2,332,540	944,238	567,717	289,212	6,086,310
7790100	594,619	545,932	405,388	1,143,888	460,845	277,166	142,159	2,975,378
7791100	233,007	215,047	159,623	448,072	181,135	107,764	52,780	1,164,421
7792100	871,269	808,200	598,462	1,679,684	681,234	416,150	215,280	4,399,010
7792200	1,039,233	958,468	712,492	2,002,992	809,778	492,754	254,096	5,230,580
7793100	303,134	277,384	206,609	582,044	234,565	142,621	73,394	1,516,617
7793200	283,722	258,835	192,154	543,310	218,027	131,777	67,060	1,411,163
7794100	256,631	238,554	177,373	495,680	200,971	121,626	60,655	1,294,859
7794200	182,021	154,744	111,792	337,657	128,666	71,966	26,969	831,794
7795100	1,314,212	1,212,636	902,394	2,529,385	1,025,536	612,355	309,907	6,592,213
7795200	1,975,432	1,839,870	1,371,864	3,817,890	1,555,809	934,208	474,536	9,994,177
7796100	157,194	145,299	109,663	304,510	123,726	75,010	39,775	797,983
7796200	65,340	60,184	44,375	125,223	50,535	30,749	16,093	327,159
7797100	8,101	6,824	5,051	15,086	5,820	3,779	2,525	39,085
7798100	274,388	242,534	178,896	518,892	204,100	121,593	61,721	1,327,736
7798200	292,233	271,432	202,267	564,850	229,365	135,945	71,054	1,474,913
7799100	26,374	25,709	19,358	52,108	21,777	13,033	7,331	139,316
7800100	878,180	804,612	596,150	1,686,212	678,044	403,708	195,753	4,364,479
7800200	1,016,659	930,538	690,697	1,953,181	784,742	468,572	234,934	5,062,664
7801100	255,195	237,606	177,083	494,476	201,262	121,658	64,760	1,296,845
7801200	122,636	113,165	84,447	236,690	96,098	58,104	30,353	618,857
7802100	1,016,125	940,593	703,460	1,966,558	797,697	479,978	244,494	5,132,780
7802200	734,937	676,709	507,130	1,421,316	576,272	347,397	176,938	3,705,762
7803100	105,425	98,459	73,461	204,410	83,151	49,640	25,556	534,677
7803200	76,428	71,008	53,009	147,840	59,988	35,734	18,360	385,939
7804100	170,353	156,534	115,986	327,341	131,345	78,619	40,064	849,889
7804200	136,976	125,255	93,776	264,003	106,695	63,014	31,774	684,517
7805100	129,328	119,939	89,442	249,849	101,278	60,979	29,658	651,145
7806100	824,667	761,585	568,009	1,593,200	645,996	391,191	203,856	4,163,837
7806200	982,130	913,515	682,351	1,902,288	773,525	464,794	235,448	4,971,921
7807100	80,031	74,250	55,541	155,003	63,044	37,568	19,900	405,306
7808100	128,246	116,265	86,545	245,452	98,323	58,812	29,109	634,506
7808200	98,495	91,766	68,790	190,863	77,850	46,514	24,077	499,860
7810100	116,368	107,208	79,593	223,826	90,272	54,450	27,141	582,490
7810200	137,949	129,618	96,867	267,983	109,744	66,980	35,421	706,613
7811100	116,626	108,237	80,513	225,325	91,296	54,902	27,392	587,665
7811200	76,897	70,931	52,801	148,246	59,965	35,976	18,142	386,061
7812100	693,352	648,249	483,913	1,345,125	548,116	333,065	169,733	3,528,201
7812200	246,617	227,854	169,900	476,027	192,867	115,279	57,244	1,239,171
7813100	168,267	157,356	117,688	326,631	133,460	80,809	42,341	858,285
7813200	33,061	29,966	22,301	63,928	26,038	15,558	7,564	165,355
7814100	220,374	204,868	153,075	426,692	173,505	104,517	51,834	1,114,491
7815100	572,174	522,086	387,583	1,097,758	440,522	264,046	131,418	2,843,413
7815200	548,766	504,418	376,931	1,058,449	426,996	255,676	128,891	2,751,361
7816100	596,701	546,627	406,745	1,148,590	463,143	278,591	138,875	2,982,571
7816200	796,622	732,720	545,711	1,534,372	619,286	371,501	187,037	3,990,627
7817100	3,022,552	2,780,639	2,069,982	5,818,631	2,348,719	1,416,081	713,629	15,147,681
7817200	3,030,715	2,810,853	2,095,728	5,856,973	2,374,705	1,435,089	743,539	15,316,887
7819100	466,240	429,015	321,655	900,712	365,378	220,138	111,407	2,348,305
7819200	491,299	451,374	339,073	949,753	385,179	232,319	118,960	2,476,658

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease</b>	<b>Current (6.25%)</b>	<b>1% Increase</b>
\$ 3,859,604	\$ 1,656,402	\$ (122,415)
3,472,426	1,490,239	(110,134)
10,356,886	4,444,800	(328,488)
2,345,743	1,006,708	(74,400)
11,442,989	4,910,916	(362,936)
13,230,404	5,678,010	(419,627)
14,365,680	6,165,229	(455,634)
16,110,128	6,913,883	(510,963)
725,899	311,529	(23,023)
1,384,483	594,170	(43,911)
3,062,571	1,314,345	(97,135)
339,437	145,674	(10,766)
1,444,397	619,883	(45,812)
790,110	339,087	(25,060)
13,409,670	5,754,945	(425,313)
14,950,743	6,416,317	(474,191)
7,359,481	3,158,423	(233,420)
2,881,395	1,236,590	(91,389)
10,778,198	4,625,612	(341,851)
12,867,096	5,522,092	(408,104)
3,750,277	1,609,483	(118,947)
3,509,425	1,506,118	(111,308)
3,174,762	1,362,493	(100,694)
2,251,933	966,448	(71,424)
16,261,944	6,979,037	(515,778)
24,446,146	10,491,400	(775,355)
1,946,869	835,526	(61,749)
808,490	346,975	(25,643)
100,256	43,026	(3,180)
3,399,621	1,458,994	(107,825)
3,619,706	1,553,447	(114,806)
326,547	140,142	(10,357)
10,868,667	4,664,438	(344,720)
12,586,858	5,401,823	(399,216)
3,158,530	1,355,527	(100,179)
1,515,054	650,206	(48,053)
12,576,355	5,397,316	(398,883)
9,097,961	3,904,515	(288,559)
1,305,710	560,364	(41,413)
946,222	406,084	(30,011)
2,109,665	905,392	(66,912)
1,695,753	727,756	(53,784)
1,599,794	686,574	(50,740)
10,214,380	4,383,642	(323,968)
12,162,681	5,219,782	(385,762)
990,383	425,036	(31,412)
1,585,471	680,427	(50,286)
1,218,106	522,767	(38,635)
1,438,669	617,424	(45,630)
1,706,494	732,366	(54,125)
1,443,443	619,473	(45,781)
951,235	408,236	(30,170)
8,584,748	3,684,263	(272,281)
3,051,830	1,309,735	(96,794)
2,082,453	893,713	(66,049)
408,661	175,383	(12,961)
2,727,670	1,170,617	(86,513)
7,080,675	3,038,769	(224,577)
6,792,320	2,915,018	(215,431)
7,383,590	3,168,769	(234,184)
9,856,085	4,229,875	(312,604)
37,374,112	16,039,615	(1,185,390)
37,506,832	16,096,573	(1,189,599)
5,765,655	2,474,410	(182,869)
6,080,982	2,609,737	(192,870)



Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2023

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7820100	\$ 38,408	\$ 34,617	\$ 25,376	\$ 73,273	\$ 29,050	\$ 17,781	\$ 8,833	\$ 188,930
7820200	18,568	18,074	13,405	36,393	15,032	9,410	5,183	97,497
7821100	132,834	122,776	91,734	256,581	104,096	62,654	32,994	670,835
7822100	1,719,277	1,577,512	1,178,374	3,314,938	1,338,283	800,107	397,906	8,607,120
7822200	1,904,810	1,745,413	1,300,008	3,667,331	1,477,200	886,108	446,819	9,522,879
7823100	124,684	114,069	84,813	239,634	96,445	57,494	29,318	621,773
7823200	137,097	125,344	93,043	263,280	105,757	63,083	31,283	681,790
7824100	60,167	55,081	41,072	115,558	46,678	28,575	15,016	301,980
7824200	58,717	53,254	39,609	112,414	44,984	26,902	12,616	289,779
7825100	725,967	677,962	505,226	1,405,310	571,020	345,155	180,571	3,685,244
7825200	901,823	843,402	629,760	1,749,190	712,595	430,622	223,910	4,589,479
7826100	323,891	297,742	221,782	623,660	251,479	150,764	75,462	1,620,889
7826200	338,480	315,551	236,243	656,575	267,423	161,344	81,160	1,718,296
7827100	292,077	269,151	200,630	563,183	227,732	137,628	71,700	1,470,024
7827200	346,610	321,202	239,712	669,739	271,668	163,841	84,642	1,750,804
7828100	512,597	464,768	344,328	980,731	391,985	233,145	114,030	2,528,987
7828200	485,549	449,618	334,487	937,317	379,472	227,932	114,071	2,442,897
7829100	177,853	167,050	124,577	345,351	140,945	85,192	44,586	907,701
7829200	157,739	146,281	108,900	304,749	123,500	74,524	37,948	795,902
7830100	567,613	520,105	386,559	1,091,678	439,102	264,761	132,881	2,835,086
7830200	665,833	614,483	455,317	1,281,941	516,696	309,367	152,743	3,330,547
7831100	153,713	143,763	107,844	297,751	121,158	73,723	41,047	785,286
7831200	173,573	161,390	119,974	334,977	135,420	83,001	42,921	877,683
7832100	83,546	74,822	56,235	154,077	63,359	38,399	21,828	408,720
7832200	54,717	49,533	36,541	104,225	41,313	24,820	13,338	269,770
7834100	372,548	346,853	259,344	721,101	293,480	176,653	87,240	1,884,671
7834200	170,031	149,695	109,602	320,432	127,779	78,362	36,106	821,976
7835100	96,426	92,031	69,364	189,175	78,234	47,299	24,513	500,616
7835200	118,811	109,521	81,912	229,745	92,948	55,428	26,631	596,185
7836200	2,224,324	2,060,863	1,533,640	4,297,110	1,740,313	1,041,989	525,160	11,199,075
7837200	47,240	44,747	33,956	92,585	38,380	24,173	13,264	247,105
7839100	-	(191)	(46)	4	-	-	-	(233)
7840100	85,072	79,825	60,030	165,595	67,940	41,052	20,474	434,916
7841200	83,930	77,540	57,717	161,956	65,470	39,462	21,565	423,710
7843200	697,137	638,147	473,516	1,339,051	538,460	320,667	150,498	3,460,339
7844200	116,738	107,673	79,283	224,552	90,247	54,779	28,755	585,289
7845100	155,060	143,603	107,338	299,488	121,526	73,584	38,882	784,421
7846100	199,981	185,886	138,462	386,493	156,711	93,816	49,059	1,010,427
7846200	132,550	122,678	91,711	256,051	103,674	61,036	31,158	666,308
7847200	122,373	114,389	85,510	237,392	96,634	58,062	28,920	620,907
7849200	229,031	214,472	159,199	442,431	179,530	107,263	55,743	1,158,638
7850100	1,638,447	1,528,621	1,139,740	3,170,539	1,288,781	776,147	398,895	8,302,723
7850200	2,077,165	1,921,010	1,425,148	4,001,961	1,616,924	971,028	484,743	10,420,814
7851200	930,700	858,496	638,544	1,792,030	724,224	431,504	211,650	4,656,448
7852200	2,315,183	2,160,691	1,613,222	4,487,370	1,825,467	1,098,632	551,076	11,736,458
7853100	50,645	48,072	36,159	99,055	40,855	24,223	13,129	261,493
7854100	15,325	13,525	10,263	29,294	11,617	7,556	4,515	76,770
7855100	672,653	628,272	467,974	1,302,665	530,763	317,618	153,274	3,400,566
7855200	1,031,526	944,028	700,707	1,981,269	796,978	474,697	232,200	5,129,879
7856200	604,133	564,310	420,388	1,169,854	476,962	284,691	144,383	3,060,588
7857100	158,245	144,662	107,297	303,657	122,125	73,145	35,015	785,901
7858100	430,746	398,956	297,164	831,654	337,296	202,459	98,831	2,166,360
7859100	85,615	79,934	58,769	164,983	66,668	40,675	20,979	432,008
7859200	193,689	175,531	130,265	370,536	148,235	86,646	40,099	951,312
7860200	899,914	820,642	610,519	1,727,511	693,994	413,974	209,270	4,475,910
7861100	10,616	10,470	7,489	20,817	8,528	5,101	2,778	55,183
7862200	501,974	459,380	339,341	962,065	386,346	229,899	108,534	2,485,565
7863100	10,496	8,341	5,859	18,846	6,776	3,412	1,859	45,093
7864100	404,225	374,130	277,332	778,419	315,191	187,913	92,301	2,025,286
7864200	1,035,256	958,957	711,157	1,994,234	806,238	483,909	241,902	5,196,397
7865100	169,902	157,878	116,202	327,069	132,064	79,015	39,120	851,348
7865200	176,828	164,636	120,787	339,960	137,020	84,097	46,064	892,564
7866100	35,112	31,593	23,319	66,942	26,518	15,784	7,575	171,731
7867100	343,930	320,729	239,664	665,187	271,626	150,109	78,241	1,725,556
7867200	640,761	602,988	448,207	1,242,039	508,326	279,423	144,325	3,225,308

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease</b>	<b>Current (6.25%)</b>	<b>1% Increase</b>
\$ 476,214	\$ 204,374	\$ (15,104)
229,156	98,345	(7,268)
1,643,954	705,525	(52,141)
21,287,855	9,135,976	(675,184)
23,582,516	10,120,761	(747,964)
1,542,982	662,192	(48,939)
1,696,707	728,165	(53,814)
743,801	319,213	(23,591)
726,376	311,734	(23,038)
8,987,680	3,857,187	(285,061)
11,162,512	4,790,546	(354,040)
4,008,794	1,720,429	(127,146)
4,190,925	1,798,593	(132,923)
3,613,977	1,550,988	(114,624)
4,286,406	1,839,570	(135,951)
6,344,273	2,722,732	(201,220)
6,011,520	2,579,926	(190,667)
2,201,328	944,730	(69,819)
1,952,359	837,882	(61,923)
7,027,921	3,016,129	(222,904)
8,242,447	3,537,359	(261,425)
1,900,561	815,652	(60,280)
2,148,574	922,090	(68,146)
976,299	418,992	(30,965)
676,964	290,529	(21,471)
4,607,941	1,977,561	(146,149)
2,102,027	902,114	(66,670)
1,194,236	512,523	(37,877)
1,472,565	631,971	(46,705)
27,536,646	11,817,731	(873,376)
584,347	250,781	(18,534)
-	-	-
1,053,162	451,979	(33,403)
1,039,078	445,935	(32,956)
8,626,044	3,701,985	(273,591)
1,446,784	620,907	(45,887)
1,918,463	823,335	(60,848)
2,472,734	1,061,208	(78,427)
1,638,941	703,374	(51,982)
1,514,815	650,104	(48,045)
2,832,222	1,215,487	(89,829)
20,272,647	8,700,286	(642,985)
25,701,490	11,030,149	(815,171)
11,507,678	4,938,678	(364,988)
28,669,057	12,303,721	(909,293)
626,837	269,016	(19,881)
190,247	81,647	(6,034)
8,323,845	3,572,293	(264,006)
12,755,144	5,474,046	(404,553)
7,470,478	3,206,059	(236,940)
1,956,895	839,828	(62,067)
5,327,155	2,286,222	(168,961)
1,060,323	455,052	(33,630)
2,395,155	1,027,914	(75,967)
11,132,435	4,777,638	(353,086)
131,526	56,446	(4,172)
6,204,154	2,662,598	(196,776)
129,855	55,729	(4,119)
4,996,789	2,144,441	(158,483)
12,796,917	5,491,973	(405,878)
2,102,743	902,421	(66,692)
2,189,392	939,608	(69,441)
434,919	186,651	(13,794)
4,250,601	1,824,204	(134,816)
7,930,938	3,403,671	(251,545)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2023

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2024	2025	2026	2027	2028	Thereafter	Total
7868200	\$ 30,125	\$ 29,659	\$ 21,795	\$ 62,738	\$ 24,983	\$ 14,602	\$ 7,598	\$ 161,375
7869100	94,208	87,106	64,249	181,318	73,123	43,503	21,530	470,829
7870100	95,683	88,190	63,562	181,996	72,310	43,008	20,425	469,491
7871200	125,647	121,943	89,686	245,469	101,305	60,885	31,793	651,081
7872200	70,878	66,953	48,723	136,581	55,181	32,694	16,435	356,567
7873100	143,705	132,275	98,209	275,290	110,696	66,196	30,887	713,553
7874100	80,453	75,517	55,452	155,312	62,871	37,643	18,215	405,010
7875100	79,124	73,227	55,393	153,726	62,784	37,336	18,725	401,191
7876200	898,960	804,307	595,211	1,728,168	694,221	412,690	194,190	4,428,787
7877100	14,115	12,122	8,803	26,295	10,234	6,109	2,754	66,317
7878200	631,133	574,048	425,019	1,208,700	488,199	294,514	143,668	3,134,148
7879200	102,394	86,411	62,235	189,365	73,881	45,466	22,738	480,096
7880100	128,211	112,524	82,234	241,518	96,487	59,412	28,239	620,414
7881100	35,402	32,430	24,098	67,911	27,372	15,762	6,327	173,900
7882100	107,103	105,779	80,497	213,445	90,429	51,464	26,277	567,891
7883200	143,898	113,629	79,705	258,094	93,032	50,840	31,215	626,515
7884200	107,781	100,251	74,819	208,556	84,810	51,237	24,948	544,621
7885200	183,054	153,827	110,757	337,245	127,678	70,821	24,751	825,079
7886100	53,844	44,037	31,334	98,132	36,325	19,556	7,458	236,842
7887200	26,183	20,494	14,298	46,882	16,732	8,552	3,549	110,507
7888100	19,621	15,908	11,287	35,587	13,102	7,002	2,305	85,191
7888200	64,500	52,364	37,171	117,064	43,140	23,084	7,743	280,566
7889100	48,953	39,105	27,549	88,313	32,089	16,835	5,945	209,836
7890100	16,942	15,953	11,464	35,070	13,228	7,302	1,721	84,738
7890200	61,491	48,521	34,056	110,119	39,739	20,644	7,835	260,914
7891200	133,382	104,252	72,710	238,578	85,102	43,463	14,773	558,878
7892200	266,540	44,351	32,086	96,585	36,905	20,713	6,033	236,673
7893200	81,327	74,149	53,393	162,542	61,547	34,147	8,630	394,408
7894200	60,702	101,721	71,103	232,111	83,132	42,713	(595)	530,185
7896200	61,563	72,421	48,964	172,311	58,179	27,215	(10,036)	369,054
Total '77 Fund	\$ 192,971,710	\$ 178,186,327	\$ 132,657,599	\$ 372,073,712	\$ 150,544,067	\$ 90,442,203	\$ 45,973,044	\$ 969,876,952

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease</b>	<b>Current (6.25%)</b>	<b>1% Increase</b>
\$ 408,184	\$ 175,178	\$ (12,946)
1,166,069	500,434	(36,984)
1,183,494	507,913	(37,537)
1,553,963	666,904	(49,287)
875,805	375,864	(27,778)
1,775,480	761,972	(56,313)
995,873	427,393	(31,586)
979,641	420,426	(31,071)
11,135,538	4,778,970	(353,184)
174,015	74,681	(5,519)
7,813,496	3,353,269	(247,820)
1,267,518	543,973	(40,202)
1,588,097	681,554	(50,369)
436,828	187,471	(13,855)
1,325,523	568,866	(42,041)
1,778,583	763,303	(56,411)
1,333,400	572,247	(42,291)
2,258,139	969,112	(71,621)
665,984	285,816	(21,123)
324,876	139,425	(10,304)
242,284	103,980	(7,685)
796,555	341,853	(25,264)
605,831	260,001	(19,215)
235,362	101,009	(7,465)
758,362	325,462	(24,053)
1,653,741	709,726	(52,451)
643,068	275,982	(20,396)
1,088,251	467,038	(34,516)
1,605,284	688,930	(50,915)
1,229,803	527,787	(39,005)
<b>\$ 2,387,039,249</b>	<b>\$ 1,024,430,769</b>	<b>\$ (75,709,417)</b>

**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, 2023**

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**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%.