

Indiana Public Retirement System

**Teachers' 1996 Defined Benefit Account
Report on Allocation of Pension Amounts**

For the Year Ended June 30, 2024

Indiana Public Retirement System

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Year Ended June 30, 2024

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Independent Auditor's Report

RSM US LLP

Board of Trustees
Indiana Public Retirement System

Opinions

We have audited the Schedule of Employer Allocations of the Indiana Public Retirement System (System), Teachers' 1996 Defined Benefit Account (the TRF 1996 Plan) as of and for the years ended June 30, 2024 and 2023, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the TRF 1996 Plan as of and for the year ended June 30, 2024, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2024 and 2023, and the beginning net pension liability, ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the TRF 1996 Plan as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Indiana Public Retirement System, which includes the Teachers' 1996 Defined Benefit Account (the TRF 1996 Plan) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the TRF 1996 Plan'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 Teachers' 1996 Defined Benefit Account (the TRF 1996 Plan) as of and for the year ended June 30, 2024, and our report thereon, dated December 5, 2024, expressed an unmodified opinion on those financial statements.

Other Information

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

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

Restriction on Use

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

RSM US LLP

Indianapolis, Indiana
January 31, 2025

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
1005	\$ 6,051,364	0.0013605	\$ 5,626,625	0.0013361
1006	5,719,639	0.0012859	5,149,778	0.0012229
1007	6,804,324	0.0015297	6,476,566	0.0015380
2013	128,126,651	0.0288051	121,486,057	0.0288490
2016	44,330,143	0.0099662	41,329,125	0.0098143
2017	32,563,716	0.0073209	29,668,403	0.0070453
2018	33,831,802	0.0076060	31,899,096	0.0075750
3011	4,100,234	0.0009218	3,896,813	0.0009254
3013	53,742,620	0.0120823	50,669,718	0.0120324
4005	7,246,623	0.0016292	6,685,784	0.0015877
5003	5,981,706	0.0013448	5,685,771	0.0013502
6003	35,613,682	0.0080066	32,041,186	0.0076087
6013	17,426,054	0.0039177	15,973,223	0.0037931
6015	6,383,131	0.0014350	6,325,611	0.0015021
7001	7,107,271	0.0015978	6,949,292	0.0016502
8006	4,084,956	0.0009184	4,007,041	0.0009515
8009	5,472,687	0.0012304	5,145,959	0.0012220
9001	16,430,435	0.0036938	14,892,374	0.0035365
9002	3,691,065	0.0008298	3,521,937	0.0008363
9003	5,153,401	0.0011586	5,000,323	0.0011874
10000	-	0.0000000	-	0.0000000
10001	8,272,992	0.0018599	7,738,719	0.0018377
10002	12,529,835	0.0028169	11,804,186	0.0028031
10013	4,932,509	0.0011089	4,590,914	0.0010902
10016	41,649,966	0.0093636	39,978,620	0.0094936
10017	140,100	0.0000315	67,500	0.0000160
11015	18,569,788	0.0041748	17,220,453	0.0040893
12001	4,324,887	0.0009723	4,052,918	0.0009624
12002	4,623,954	0.0010395	4,288,477	0.0010184
12003	3,893,624	0.0008754	3,692,788	0.0008769
12004	12,200,434	0.0027429	11,634,426	0.0027628
13009	5,812,382	0.0013067	5,829,171	0.0013842
14009	8,668,664	0.0019489	7,503,395	0.0017818
14010	3,720,048	0.0008363	3,582,630	0.0008508
14011	5,317,899	0.0011956	4,750,045	0.0011280
14025	564,577	0.0001269	526,520	0.0001250
15018	8,435,001	0.0018963	7,966,559	0.0018918

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
15020	\$ 7,963,027	0.0017902	\$ 7,398,587	0.0017569
16001	7,956,321	0.0017887	7,456,890	0.0017708
16002	9,369,142	0.0021063	8,603,596	0.0020431
17001	10,540,900	0.0023698	9,825,803	0.0023333
17004	6,771,945	0.0015225	6,447,244	0.0015310
17006	14,024,318	0.0031529	13,249,863	0.0031464
18005	3,674,649	0.0008261	3,175,321	0.0007540
18008	4,237,464	0.0009527	3,875,077	0.0009202
18012	24,470,365	0.0055014	20,608,913	0.0048939
18014	4,192,426	0.0009425	3,804,282	0.0009034
18015	5,406,056	0.0012154	5,267,403	0.0012508
18016	11,155,302	0.0025079	10,623,332	0.0025227
18017	10,927,614	0.0024567	9,757,217	0.0023170
19016	4,844,636	0.0010892	4,424,941	0.0010508
19017	7,655,094	0.0017210	6,716,469	0.0015949
19019	3,232,176	0.0007266	3,353,361	0.0007963
19020	14,316,355	0.0032186	13,042,579	0.0030972
20015	11,566,940	0.0026004	10,747,060	0.0025521
20018	21,685,478	0.0048753	20,928,051	0.0049697
20019	24,928,750	0.0056044	25,726,252	0.0061091
20020	16,280,541	0.0036601	16,693,586	0.0039642
20021	6,476,024	0.0014559	6,071,436	0.0014418
20022	8,016,052	0.0018021	7,439,525	0.0017666
20023	54,407,894	0.0122318	50,759,890	0.0120538
21010	13,419,177	0.0030169	12,795,276	0.0030385
21011	344,108	0.0000774	268,846	0.0000638
22001	49,898,449	0.0112180	47,509,899	0.0112821
23001	2,142,310	0.0004816	2,237,927	0.0005314
23002	4,416,724	0.0009930	4,112,274	0.0009765
23003	4,277,689	0.0009617	3,878,211	0.0009209
24015	7,384,888	0.0016603	6,886,046	0.0016352
25006	3,513,034	0.0007898	3,001,072	0.0007127
25007	7,411,575	0.0016663	7,420,285	0.0017621
26013	8,536,187	0.0019191	8,223,302	0.0019528
26014	8,717,912	0.0019599	8,342,963	0.0019812
26015	2,711,865	0.0006097	2,886,132	0.0006854
27011	15,143,874	0.0034046	13,720,160	0.0032581
27014	4,345,873	0.0009770	4,495,727	0.0010676

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Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
27015	\$ 10,451,301	0.0023496	\$ 9,673,065	0.0022970
27016	6,515,115	0.0014647	5,920,590	0.0014059
28002	4,590,929	0.0010321	4,572,783	0.0010859
28004	4,668,004	0.0010494	4,405,058	0.0010461
28005	3,125,518	0.0007027	3,081,818	0.0007318
28006	3,008,128	0.0006763	3,011,607	0.0007152
28007	2,237,458	0.0005030	2,167,617	0.0005147
28008	1,407,717	0.0003165	1,293,753	0.0003072
29008	57,957,428	0.0130298	52,902,254	0.0125626
29009	83,882,737	0.0188583	78,904,217	0.0187372
29012	8,384,582	0.0018850	7,943,964	0.0018864
29013	102,376,950	0.0230161	95,101,552	0.0225835
29014	47,914,726	0.0107721	41,899,132	0.0099497
29015	5,223,330	0.0011743	4,862,723	0.0011547
30012	4,872,447	0.0010954	4,745,194	0.0011268
30013	20,353,950	0.0045759	18,924,178	0.0044939
30014	20,569,337	0.0046243	18,774,451	0.0044583
30015	15,343,005	0.0034494	13,500,512	0.0032059
30016	-	0.0000000	-	0.0000000
31001	2,568,834	0.0005775	2,399,283	0.0005698
31006	12,562,583	0.0028243	11,520,025	0.0027356
31008	7,392,320	0.0016619	6,494,508	0.0015422
32004	52,756,789	0.0118606	47,128,869	0.0111916
32005	11,226,406	0.0025239	10,248,831	0.0024338
32006	22,757,579	0.0051163	21,717,556	0.0051572
32007	44,743,639	0.0100591	45,247,621	0.0107448
32008	7,255,679	0.0016312	6,273,282	0.0014897
32010	8,297,184	0.0018654	8,065,012	0.0019152
33001	2,697,929	0.0006065	2,365,781	0.0005618
33005	4,608,486	0.0010361	4,466,551	0.0010607
33007	5,420,610	0.0012186	5,033,554	0.0011953
33008	2,322,535	0.0005221	2,152,831	0.0005112
33010	14,138,956	0.0031787	13,377,224	0.0031767
34001	7,521,302	0.0016909	7,060,835	0.0016767
34002	5,532,541	0.0012438	5,426,509	0.0012886
34003	11,045,483	0.0024832	10,304,090	0.0024469
34005	21,759,814	0.0048920	20,151,231	0.0047853
34007	5,417,165	0.0012179	5,294,554	0.0012573

Indiana Public Retirement System

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Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
35015	\$ 19,720,354	0.0044335	\$ 17,845,201	0.0042377
35016	478,700	0.0001076	323,111	0.0000767
36001	1,000,410	0.0002249	966,227	0.0002294
36008	1,585,978	0.0003566	1,412,005	0.0003353
36013	21,792,837	0.0048994	19,686,923	0.0046750
36014	5,769,759	0.0012971	5,337,041	0.0012674
37006	6,239,702	0.0014028	5,920,230	0.0014059
37010	12,475,675	0.0028047	11,842,391	0.0028122
38011	13,003,891	0.0029235	12,056,804	0.0028631
39003	4,454,303	0.0010014	4,261,783	0.0010120
39004	11,476,838	0.0025802	10,310,306	0.0024484
39005	1,555,343	0.0003497	1,457,527	0.0003461
40001	17,176,666	0.0038616	16,541,006	0.0039279
41003	37,215,589	0.0083667	35,075,366	0.0083293
41005	20,988,638	0.0047186	20,515,334	0.0048717
41006	2,433,720	0.0005471	2,238,435	0.0005316
41007	7,765,166	0.0017457	7,063,444	0.0016773
41009	3,144,754	0.0007070	2,672,234	0.0006346
41010	31,866,881	0.0071642	29,628,729	0.0070359
41011	16,276,202	0.0036592	14,721,985	0.0034960
41012	2,546,024	0.0005724	3,101,485	0.0007365
42001	4,293,260	0.0009652	4,084,300	0.0009699
42002	4,680,972	0.0010524	4,342,619	0.0010312
42003	11,441,903	0.0025723	10,266,556	0.0024380
43005	25,915,151	0.0058262	24,072,640	0.0057165
43006	12,286,322	0.0027622	11,545,390	0.0027417
43007	7,570,670	0.0017020	7,105,131	0.0016872
43011	5,578,324	0.0012541	5,216,010	0.0012386
44001	6,318,628	0.0014205	5,771,386	0.0013705
44002	5,896,611	0.0013257	4,997,527	0.0011867
44003	8,156,735	0.0018338	7,780,186	0.0018475
45005	6,155,385	0.0013838	5,979,666	0.0014200
45013	14,552,132	0.0032716	13,842,111	0.0032870
45014	3,991,242	0.0008973	3,922,588	0.0009315
45016	10,289,442	0.0023132	8,817,391	0.0020938
45017	45,174,412	0.0101560	47,667,559	0.0113195
45018	10,358,032	0.0023287	10,213,051	0.0024253
45019	15,481,252	0.0034805	14,254,218	0.0033849
45020	17,361,777	0.0039032	16,358,580	0.0038846

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
45022	\$ 4,589,016	0.0010317	\$ 4,149,635	0.0009854
45025	26,205,037	0.0058913	23,657,091	0.0056178
45026	6,171,133	0.0013874	5,522,893	0.0013115
45027	19,109,076	0.0042961	21,252,269	0.0050467
45028	11,830,605	0.0026597	11,694,525	0.0027771
45029	39,339,602	0.0088442	37,951,830	0.0090123
45030	42,298,427	0.0095094	38,871,632	0.0092307
45031	10,736,358	0.0024137	9,594,685	0.0022784
45032	11,118,531	0.0024996	10,768,595	0.0025572
45033	-	0.0000000	-	0.0000000
45034	-	0.0000000	-	0.0000000
46008	3,563,990	0.0008012	3,414,128	0.0008107
46009	1,292,353	0.0002905	1,413,692	0.0003357
46014	3,905,195	0.0008780	3,342,611	0.0007938
46020	9,908,612	0.0022276	9,374,288	0.0022261
46021	26,966,286	0.0060625	26,895,532	0.0063868
46022	24,915,081	0.0056013	25,282,006	0.0060037
47011	6,917,342	0.0015551	6,447,645	0.0015311
47013	14,175,775	0.0031870	13,631,417	0.0032370
48014	5,984,067	0.0013453	6,035,804	0.0014333
48016	28,106,781	0.0063189	30,114,532	0.0071512
48017	6,181,636	0.0013897	5,874,543	0.0013950
48020	11,599,591	0.0026078	11,080,407	0.0026312
48021	16,837,441	0.0037853	15,298,521	0.0036329
49002	32,020,291	0.0071987	29,728,783	0.0070596
49004	88,061,539	0.0197978	88,786,662	0.0210839
49005	76,209,262	0.0171332	67,620,970	0.0160578
49006	78,322,764	0.0176083	75,296,507	0.0178805
49007	53,444,897	0.0120153	56,903,295	0.0135127
49008	54,693,299	0.0122960	54,370,967	0.0129113
49009	59,339,658	0.0133406	57,997,102	0.0137724
49010	14,339,818	0.0032238	13,621,471	0.0032347
49011	133,067,733	0.0299168	131,876,452	0.0313166
49012	10,261,891	0.0023071	9,491,705	0.0022540
49015	43,192,001	0.0097103	40,163,817	0.0095376
49016	5,756,800	0.0012942	4,854,115	0.0011527
49017	-	0.0000000	-	0.0000000
49018	1,704,019	0.0003831	1,434,403	0.0003406
50003	5,837,271	0.0013123	5,391,501	0.0012803

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
50004	\$ 4,553,748	0.0010238	\$ 3,991,869	0.0009479
50007	3,828,194	0.0008606	3,582,522	0.0008507
50009	2,687,260	0.0006041	2,271,521	0.0005394
50010	14,203,591	0.0031932	13,791,122	0.0032749
51004	3,026,924	0.0006805	2,725,703	0.0006473
51006	2,783,875	0.0006259	2,685,344	0.0006377
51008	3,204,559	0.0007204	2,953,428	0.0007013
52001	3,102,094	0.0006974	2,845,606	0.0006757
52003	7,835,840	0.0017616	6,954,528	0.0016515
52004	7,067,046	0.0015888	6,802,806	0.0016154
52005	6,867,026	0.0015438	6,111,080	0.0014512
53012	12,006,002	0.0026992	11,013,710	0.0026154
53013	57,550,622	0.0129384	54,828,981	0.0130201
54014	11,307,100	0.0025420	10,598,464	0.0025168
54015	5,955,619	0.0013389	6,132,643	0.0014563
54016	7,925,622	0.0017818	7,824,554	0.0018581
55003	1,591,285	0.0003577	1,491,843	0.0003543
55004	17,017,351	0.0038258	16,707,896	0.0039676
55005	17,263,334	0.0038811	15,754,169	0.0037411
55008	6,519,280	0.0014656	5,699,045	0.0013533
56009	3,949,946	0.0008880	3,584,078	0.0008511
56010	4,129,251	0.0009283	3,917,951	0.0009304
57006	14,141,291	0.0031792	13,292,749	0.0031566
57007	8,046,202	0.0018089	7,360,111	0.0017478
57009	3,857,269	0.0008672	3,895,008	0.0009249
58002	3,633,234	0.0008168	3,318,032	0.0007879
59008	3,647,840	0.0008201	3,316,043	0.0007875
59010	3,725,678	0.0008376	3,487,244	0.0008281
59011	5,820,399	0.0013085	5,698,034	0.0013531
59012	946,048	0.0002127	900,988	0.0002140
60008	9,333,363	0.0020983	8,301,471	0.0019713
61000	4,309,144	0.0009688	4,011,716	0.0009527
61007	6,022,385	0.0013539	5,937,184	0.0014099
62002	874,622	0.0001966	905,314	0.0002150
62003	5,966,204	0.0013413	5,380,063	0.0012776
62004	4,836,424	0.0010873	4,366,918	0.0010370
63013	7,494,516	0.0016849	7,437,953	0.0017663
64001	3,992,825	0.0008977	3,213,649	0.0007631
64008	6,161,842	0.0013853	5,228,009	0.0012415

Indiana Public Retirement System

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Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
64009	\$ 6,586,632	0.0014808	\$ 5,747,122	0.0013648
64011	28,286,021	0.0063592	26,604,270	0.0063176
64013	27,068,887	0.0060856	23,975,060	0.0056933
64015	5,810,859	0.0013064	12,752,781	0.0030284
64016	27,434,248	0.0061677	24,943,053	0.0059232
64017	8,427,925	0.0018947	7,759,185	0.0018426
65001	6,117,682	0.0013754	5,938,436	0.0014102
65003	8,947,157	0.0020115	7,928,900	0.0018829
66001	4,127,012	0.0009278	3,960,801	0.0009406
66002	5,060,948	0.0011378	4,673,431	0.0011098
67010	3,955,901	0.0008894	3,475,017	0.0008252
67013	8,261,943	0.0018574	7,529,974	0.0017881
67014	4,871,857	0.0010953	4,258,137	0.0010112
67015	4,876,113	0.0010962	4,763,621	0.0011312
67016	72,546	0.0000163	65,000	0.0000154
67017	1,139,762	0.0002562	1,131,798	0.0002688
68003	1,924,570	0.0004327	1,810,818	0.0004300
68006	4,010,637	0.0009017	4,127,657	0.0009802
68007	4,174,296	0.0009385	3,836,298	0.0009110
68008	6,386,015	0.0014357	6,128,544	0.0014553
68011	2,048,062	0.0004604	1,830,235	0.0004346
68012	980,596	0.0002205	1,006,779	0.0002391
69006	9,330,711	0.0020977	8,619,457	0.0020468
69007	4,334,662	0.0009745	4,139,206	0.0009829
69008	14,590,929	0.0032803	13,620,666	0.0032345
69011	4,291,737	0.0009649	3,952,916	0.0009387
69012	3,026,702	0.0006805	2,886,074	0.0006853
69014	1,481,290	0.0003330	1,366,779	0.0003246
69015	-	0.0000000	-	0.0000000
69016	1,116,348	0.0002510	1,065,611	0.0002530
70015	7,260,449	0.0016323	7,222,905	0.0017152
71003	21,643,103	0.0048657	20,724,224	0.0049213
71004	38,615,886	0.0086815	35,549,175	0.0084418
71006	5,142,229	0.0011561	5,067,287	0.0012033
71007	7,700,789	0.0017313	6,895,287	0.0016374
71014	73,532,112	0.0165313	79,444,972	0.0188656
72007	4,639,538	0.0010430	4,489,397	0.0010661
72008	11,456,933	0.0025757	10,856,581	0.0025781
73009	4,999,504	0.0011240	4,718,035	0.0011204

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
73010	\$ 2,749,704	0.0006182	\$ 2,293,998	0.0005447
73013	16,396,306	0.0036862	15,474,373	0.0036747
73014	4,985,673	0.0011209	4,574,872	0.0010864
73015	849,834	0.0001911	810,046	0.0001924
74010	4,788,811	0.0010766	4,416,984	0.0010489
74011	8,831,492	0.0019855	7,955,287	0.0018891
75010	2,233,312	0.0005021	2,132,915	0.0005065
75011	6,095,543	0.0013704	5,372,431	0.0012758
75012	3,663,837	0.0008237	3,121,008	0.0007411
76002	1,821,918	0.0004096	1,797,435	0.0004268
76004	9,122,693	0.0020509	8,566,141	0.0020342
76005	4,196,653	0.0009435	4,052,354	0.0009623
77011	7,390,270	0.0016615	6,325,411	0.0015021
77012	3,124,465	0.0007024	2,812,626	0.0006679
78001	5,158,521	0.0011597	5,015,088	0.0011909
79001	52,283,953	0.0117543	49,335,767	0.0117156
79002	34,819,592	0.0078280	33,443,672	0.0079418
79003	12,485,494	0.0028070	11,106,217	0.0026374
80003	3,126,093	0.0007028	2,685,782	0.0006378
80004	5,855,488	0.0013164	5,721,506	0.0013587
81001	5,004,164	0.0011250	4,683,080	0.0011121
82001	91,756,116	0.0206284	85,224,426	0.0202380
83001	2,807,587	0.0006312	2,429,825	0.0005770
83002	6,227,893	0.0014001	6,104,687	0.0014497
84001	56,201,999	0.0126352	52,389,780	0.0124409
84002	2,778,405	0.0006246	2,784,695	0.0006613
85001	4,894,366	0.0011003	5,151,248	0.0012233
85002	8,426,541	0.0018944	8,055,860	0.0019130
85003	4,880,678	0.0010973	5,051,158	0.0011995
85005	1,115,156	0.0002507	1,069,255	0.0002539
86005	5,963,218	0.0013406	5,877,871	0.0013958
87001	40,748,111	0.0091609	37,046,978	0.0087974
88004	5,075,126	0.0011410	5,244,406	0.0012454
88006	4,255,409	0.0009567	3,728,704	0.0008854
88008	6,949,337	0.0015623	6,583,086	0.0015633
88010	168,405	0.0000379	175,559	0.0000417
89001	7,752,988	0.0017430	7,015,000	0.0016658
89002	4,241,615	0.0009536	3,821,887	0.0009076
89003	5,195,811	0.0011681	4,847,394	0.0011511

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Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
89004	\$ 19,132,238	0.0043013	\$ 17,740,335	0.0042128
89005	2,991,141	0.0006725	2,882,298	0.0006845
90001	8,196,758	0.0018428	7,360,429	0.0017479
90002	9,620,618	0.0021629	8,880,830	0.0021089
90003	3,324,781	0.0007475	3,222,703	0.0007653
91005	3,713,819	0.0008349	3,401,944	0.0008079
91006	9,591,719	0.0021564	8,824,103	0.0020954
91009	4,142,150	0.0009312	3,509,164	0.0008333
91010	3,001,795	0.0006749	2,912,847	0.0006917
92014	4,203,058	0.0009449	4,056,606	0.0009633
92016	14,882,752	0.0033459	12,805,200	0.0030408
97001	1,075,704	0.0002418	940,902	0.0002234
97002	5,798,946	0.0013037	5,640,968	0.0013395
97003	-	0.0000000	-	0.0000000
97006	1,747,364	0.0003928	1,699,487	0.0004036
97007	3,220,743	0.0007241	2,582,444	0.0006132
97008	748,545	0.0001683	1,527,294	0.0003627
97009	-	0.0000000	-	0.0000000
97010	-	0.0000000	-	0.0000000
97011	1,006,852	0.0002264	741,864	0.0001762
97012	-	0.0000000	-	0.0000000
97016	974,158	0.0002190	873,983	0.0002075
97017	631,134	0.0001419	564,581	0.0001341
97018	17,480	0.0000039	355,928	0.0000845
97019	9,690,570	0.0021786	8,170,568	0.0019402
97020	3,757,973	0.0008449	3,751,365	0.0008908
97021	238,686	0.0000537	202,718	0.0000481
97022	1,217,365	0.0002737	1,119,182	0.0002658
97025	-	0.0000000	-	0.0000000
97026	3,774,733	0.0008486	3,689,463	0.0008761
97028	-	0.0000000	-	0.0000000
97029	1,611,395	0.0003623	1,464,892	0.0003479
97030	2,611,341	0.0005871	2,500,082	0.0005937
97033	-	0.0000000	-	0.0000000
97034	351,846	0.0000791	309,239	0.0000734
97036	801,995	0.0001803	752,228	0.0001786
97037	-	0.0000000	-	0.0000000
97039	625,766	0.0001407	332,708	0.0000790
97041	-	0.0000000	-	0.0000000

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
97042	\$ 807,807	0.0001816	\$ 679,853	0.0001614
97043	2,413,681	0.0005426	2,482,039	0.0005894
97044	-	0.0000000	-	0.0000000
97045	1,487,475	0.0003344	1,509,813	0.0003585
97046	-	0.0000000	-	0.0000000
97047	-	0.0000000	-	0.0000000
97048	-	0.0000000	-	0.0000000
97049	644,140	0.0001448	512,856	0.0001218
97051	1,802,736	0.0004053	2,008,120	0.0004769
97052	2,966,738	0.0006670	2,363,487	0.0005613
97053	2,696,610	0.0006062	2,673,584	0.0006349
97054	2,059,915	0.0004631	474,026	0.0001126
97056	3,679,758	0.0008273	1,986,098	0.0004716
97057	3,826,839	0.0008603	3,311,275	0.0007863
97058	-	0.0000000	-	0.0000000
97060	-	0.0000000	-	0.0000000
97061	-	0.0000000	-	0.0000000
97062	-	0.0000000	-	0.0000000
97063	-	0.0000000	-	0.0000000
97064	1,779,880	0.0004001	1,681,834	0.0003994
97065	62,865	0.0000141	65,603	0.0000156
97066	-	0.0000000	-	0.0000000
97067	-	0.0000000	-	0.0000000
97068	-	0.0000000	-	0.0000000
97069	2,139,948	0.0004811	2,141,372	0.0005085
97070	-	0.0000000	-	0.0000000
97071	3,690,029	0.0008296	2,846,874	0.0006760
97072	1,401,747	0.0003151	1,391,468	0.0003304
97073	-	0.0000000	182,235	0.0000433
97074	296,823	0.0000667	303,857	0.0000722
97075	191,201	0.0000430	145,939	0.0000347
97076	134,825	0.0000303	85,842	0.0000204
97078	1,782,173	0.0004007	1,945,898	0.0004621
97079	-	0.0000000	-	0.0000000
97080	1,527,639	0.0003434	1,172,581	0.0002784
97081	1,942,187	0.0004366	1,833,700	0.0004354
97082	-	0.0000000	-	0.0000000
97083	2,127,065	0.0004782	2,649,706	0.0006292
97084	115,840	0.0000260	70,001	0.0000166

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

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

Submission Unit #	2024		2023	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
97085	\$ 4,082,106	0.0009177	\$ 2,629,319	0.0006244
97086	342,958	0.0000771	346,020	0.0000822
97087	-	0.0000000	56,377	0.0000134
97088	287,194	0.0000646	423,816	0.0001006
97090	-	0.0000000	1,634,338	0.0003881
97091	156,535	0.0000352	281,689	0.0000669
97092	346,721	0.0000779	412,614	0.0000980
97093	134,487	0.0000302	121,484	0.0000288
97094	745,349	0.0001676	834,379	0.0001981
97095	629,192	0.0001415	369,555	0.0000878
97096	1,143,678	0.0002571	1,380,893	0.0003279
97097	176,268	0.0000396	299,729	0.0000712
97098	57,962	0.0000130	211,481	0.0000502
97099	462,263	0.0001039	532,721	0.0001265
97100	185,015	0.0000416	113,848	0.0000270
97101	588,792	0.0001324	84,489	0.0000201
97102	880,944	0.0001981	-	0.0000000
97103	619,295	0.0001392	-	0.0000000
97104	270,204	0.0000607	-	0.0000000
97106	-	0.0000000	-	0.0000000
99000	13,941,149	0.0031342	13,995,390	0.0033234
99011	-	0.0000000	-	0.0000000
99019	29,729,365	0.0066837	27,873,800	0.0066191
99022	391,511	0.0000880	418,739	0.0000994
Total TRF	\$ 4,448,055,009	1.0000000	\$ 4,211,104,670	1.0000000

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

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
1005	\$ 1,451,474	\$ 2,238,312	\$ 588,281	\$ 365,355	\$ 552,334	\$ 42,339	\$ 1,548,309
1006	1,328,499	2,115,579	556,024	345,321	522,048	44,277	1,467,670
1007	1,670,808	2,516,682	661,443	410,793	621,026	25,632	1,718,894
2013	31,340,148	47,390,513	12,455,344	7,735,452	11,694,259	1,444,427	33,329,482
2016	10,661,777	16,396,518	4,309,391	2,676,369	4,046,066	200,903	11,232,729
2017	7,653,671	12,044,437	3,165,562	1,965,988	2,972,130	255,441	8,359,121
2018	8,229,111	12,513,487	3,288,839	2,042,550	3,087,875	203,862	8,623,126
3011	1,005,309	1,516,557	398,587	247,544	374,231	22,725	1,043,087
3013	13,071,413	19,877,952	5,224,394	3,244,636	4,905,157	236,222	13,610,409
4005	1,724,800	2,680,380	704,467	437,513	661,421	28,629	1,832,030
5003	1,466,792	2,212,482	581,492	361,139	545,960	28,595	1,517,186
6003	8,265,721	13,172,559	3,462,059	2,150,129	3,250,510	272,449	9,135,147
6013	4,120,639	6,445,449	1,694,016	1,052,077	1,590,503	70,682	4,407,278
6015	1,631,808	2,360,880	620,495	385,361	582,580	11,681	1,600,117
7001	1,792,697	2,628,721	690,890	429,080	648,673	34,782	1,803,425
8006	1,033,663	1,510,963	397,117	246,631	372,851	40,939	1,057,538
8009	1,327,521	2,024,270	532,026	330,417	499,516	20,623	1,382,582
9001	3,841,881	6,077,086	1,597,202	991,950	1,499,604	58,754	4,147,510
9002	908,516	1,365,197	358,806	222,838	336,881	17,909	936,434
9003	1,289,934	1,906,143	500,979	311,136	470,367	42,169	1,324,651
10000	-	-	-	-	-	142,872	142,872
10001	1,996,388	3,059,931	804,222	499,466	755,080	203,178	2,261,946
10002	3,045,151	4,634,399	1,218,029	756,463	1,143,602	346,292	3,464,386
10013	1,184,340	1,824,340	479,489	297,789	450,190	9,178	1,236,646
10016	10,313,385	15,405,113	4,048,827	2,514,544	3,801,423	237,033	10,601,827
10017	17,382	51,824	13,621	8,459	12,788	4,408	39,276
11015	4,442,416	6,868,433	1,805,186	1,121,120	1,694,880	102,377	4,723,563
12001	1,045,504	1,599,640	420,423	261,106	394,733	36,676	1,112,938
12002	1,106,340	1,710,198	449,480	279,152	422,015	45,182	1,195,829
12003	952,621	1,440,219	378,524	235,084	355,394	17,563	986,565
12004	3,001,371	4,512,654	1,186,032	736,591	1,113,559	813	3,036,995
13009	1,503,727	2,149,799	565,018	350,907	530,492	36,421	1,482,838
14009	1,935,661	3,206,355	842,706	523,366	791,212	64,021	2,221,305
14010	924,268	1,375,891	361,617	224,584	339,520	31,171	956,892
14011	1,225,404	1,967,016	516,978	321,072	485,388	41,482	1,364,920
14025	135,794	208,777	54,872	34,078	51,519	9,159	149,628
15018	2,055,159	3,119,817	819,961	509,241	769,858	14,820	2,113,880
15020	1,908,611	2,945,260	774,084	480,748	726,783	27,329	2,008,944
16001	1,923,711	2,942,792	773,435	480,346	726,174	47,603	2,027,558
16002	2,219,524	3,465,311	910,765	565,635	855,113	55,066	2,386,579
17001	2,534,783	3,898,825	1,024,703	636,397	962,088	42,676	2,665,864
17004	1,663,204	2,504,836	658,330	408,859	618,103	18,621	1,703,913
17006	3,418,096	5,187,191	1,363,316	846,694	1,280,010	36,944	3,526,964
18005	819,109	1,359,110	357,206	221,845	335,379	28,292	942,722
18008	999,660	1,567,394	411,948	255,842	386,776	48,575	1,103,141
18012	5,316,495	9,050,973	2,378,809	1,477,371	2,233,452	174,199	6,263,831
18014	981,410	1,550,613	407,538	253,103	382,635	20,942	1,064,218
18015	1,358,808	1,999,591	525,540	326,389	493,427	11,189	1,356,545
18016	2,740,538	4,126,029	1,084,418	673,483	1,018,154	132,525	2,908,580
18017	2,517,076	4,041,794	1,062,279	659,733	997,368	121,391	2,840,771

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
\$ 127,360	-	\$ 218,772	\$ 113,559	\$ 459,691
120,377	-	206,776	109,037	436,190
143,200	-	245,980	136,066	525,246
2,696,532	-	4,631,944	3,569,705	10,898,181
932,966	-	1,602,594	739,071	3,274,631
685,331	-	1,177,222	500,660	2,363,213
712,020	-	1,223,067	576,374	2,511,461
86,292	-	148,228	77,973	312,493
1,131,060	-	1,942,869	846,592	3,920,521
152,514	-	261,980	145,378	559,872
125,891	-	216,248	133,196	475,335
749,522	-	1,287,484	564,109	2,601,115
366,748	-	629,978	375,023	1,371,749
134,335	-	230,752	158,243	523,330
149,575	-	256,931	227,724	634,230
85,974	-	147,681	92,028	325,683
115,181	-	197,852	140,931	453,964
345,788	-	593,974	408,033	1,347,795
77,680	-	133,434	91,670	302,784
108,460	-	186,306	99,215	393,981
-	-	-	976,243	976,243
174,111	-	299,077	42,317	515,505
263,698	-	452,966	25,444	742,108
103,807	-	178,314	193,820	475,941
876,555	-	1,505,694	1,111,256	3,493,505
2,949	-	5,065	-	8,014
390,816	-	671,320	361,893	1,424,029
91,020	-	156,349	106,665	354,034
97,311	-	167,155	77,735	342,201
81,949	-	140,767	73,173	295,889
256,771	-	441,066	421,104	1,118,941
122,324	-	210,121	139,106	471,551
182,442	-	313,389	143,698	639,529
78,289	-	134,479	65,870	278,638
111,924	-	192,256	83,722	387,902
11,879	-	20,406	12,827	45,112
177,518	-	304,931	283,718	766,167
167,586	-	287,869	441,953	897,408
167,446	-	287,628	155,948	611,022
197,177	-	338,699	146,504	682,380
221,844	-	381,071	238,819	841,734
142,526	-	244,822	131,091	518,439
295,152	-	506,995	305,338	1,107,485
77,334	-	132,839	71,230	281,403
89,185	-	153,197	73,376	315,758
515,003	-	884,641	993,724	2,393,368
88,230	-	151,557	79,024	318,811
113,777	-	195,440	123,475	432,692
234,772	-	403,278	171,475	809,525
229,979	-	395,044	208,270	833,293

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	Total Employer Pension Expense
\$ 1,111,318	-	\$ (13,576)	\$ 1,097,742
1,050,381	-	(13,225)	1,037,156
1,249,528	-	(20,533)	1,228,995
23,529,308	-	(407,319)	23,121,989
8,140,843	-	(109,792)	8,031,051
5,980,042	-	(36,713)	5,943,329
6,212,925	-	(68,814)	6,144,111
752,968	-	(10,721)	742,247
9,869,369	-	(132,179)	9,737,190
1,330,804	-	(23,245)	1,307,559
1,098,493	-	(20,388)	1,078,105
6,540,153	-	(63,618)	6,476,535
3,200,154	-	(65,119)	3,135,035
1,172,173	-	(25,838)	1,146,335
1,305,155	-	(37,639)	1,267,516
750,191	-	(8,809)	741,382
1,005,046	-	(19,771)	985,275
3,017,263	-	(74,312)	2,942,951
677,818	-	(13,078)	664,740
946,397	-	(12,884)	933,513
-	-	(144,669)	(144,669)
1,519,250	-	25,727	1,544,977
2,300,971	-	49,647	2,350,618
905,800	-	(33,739)	872,061
7,648,612	-	(177,125)	7,471,487
25,731	-	524	26,255
3,410,165	-	(50,242)	3,359,923
794,219	-	(16,135)	778,084
849,111	-	(7,833)	841,278
715,066	-	(10,393)	704,673
2,240,525	-	(77,567)	2,162,958
1,067,372	-	(18,714)	1,048,658
1,591,950	-	(20,645)	1,571,305
683,128	-	(6,438)	676,690
976,620	-	(10,099)	966,521
103,658	-	(829)	102,829
1,548,984	-	(46,174)	1,502,810
1,462,316	-	(67,271)	1,395,045
1,461,091	-	(20,305)	1,440,786
1,720,521	-	(21,357)	1,699,164
1,935,760	-	(33,946)	1,901,814
1,243,647	-	(24,133)	1,219,514
2,575,431	-	(56,162)	2,519,269
674,796	-	(9,913)	664,883
778,208	-	(8,368)	769,840
4,493,792	-	(163,185)	4,330,607
769,877	-	(12,622)	757,255
992,794	-	(19,191)	973,603
2,048,566	-	(11,926)	2,036,640
2,006,744	-	(20,227)	1,986,517

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
19016	\$ 1,141,538	\$ 1,791,966	\$ 470,971	\$ 292,499	\$ 442,192	\$ 37,742	\$ 1,243,404
19017	1,732,622	2,831,411	744,162	462,165	698,689	61,696	1,966,712
19019	865,062	1,195,411	314,182	195,124	294,984	29,131	833,421
19020	3,364,647	5,295,281	1,391,725	864,337	1,306,683	108,266	3,671,011
20015	2,772,477	4,278,211	1,124,415	698,323	1,055,707	86,817	2,965,262
20018	5,398,840	8,020,905	2,108,083	1,309,235	1,979,268	107,475	5,504,061
20019	6,636,629	9,220,429	2,423,346	1,505,031	2,275,267	43,698	6,247,342
20020	4,306,514	6,021,643	1,582,630	982,900	1,485,923	87,494	4,138,947
20021	1,566,301	2,395,265	629,532	390,974	591,064	28,630	1,640,200
20022	1,919,148	2,964,838	779,229	483,944	731,614	71,040	2,065,827
20023	13,094,661	20,123,911	5,289,038	3,284,783	4,965,851	297,303	13,836,975
21010	3,300,878	4,963,442	1,304,510	810,172	1,224,797	58,067	3,397,546
21011	69,309	127,339	33,468	20,785	31,423	16,762	102,438
22001	12,256,324	18,455,995	4,850,671	3,012,533	4,554,270	269,126	12,686,600
23001	577,287	792,334	208,244	129,331	195,519	14,497	547,591
23002	1,060,822	1,633,696	429,374	266,665	403,137	40,982	1,140,158
23003	1,000,421	1,582,201	415,840	258,259	390,430	31,740	1,096,269
24015	1,776,402	2,731,546	717,915	445,864	674,047	37,119	1,874,945
25006	774,243	1,299,389	341,510	212,096	320,642	47,349	921,597
25007	1,914,260	2,741,418	720,509	447,476	676,482	29,112	1,873,579
26013	2,121,427	3,157,327	829,820	515,364	779,114	36,884	2,161,182
26014	2,152,279	3,224,452	847,462	526,320	795,678	83,158	2,252,618
26015	744,585	1,003,086	263,635	163,732	247,525	6,916	681,808
27011	3,539,441	5,601,291	1,472,151	914,287	1,382,195	75,542	3,844,175
27014	1,159,789	1,607,373	422,455	262,368	396,641	20,254	1,101,718
27015	2,495,349	3,865,591	1,015,969	630,972	953,888	35,378	2,636,207
27016	1,527,301	2,409,743	633,337	393,337	594,637	28,897	1,650,208
28002	1,179,669	1,698,024	446,281	277,165	419,011	27,915	1,170,372
28004	1,136,432	1,726,486	453,761	281,811	426,034	33,632	1,195,238
28005	794,992	1,156,091	303,848	188,706	285,281	14,413	792,248
28006	776,958	1,112,657	292,433	181,617	274,563	37,342	785,955
28007	559,145	827,542	217,498	135,078	204,207	13,644	570,427
28008	333,727	520,710	136,855	84,994	128,492	18,540	368,881
29008	13,647,397	21,436,791	5,634,094	3,499,082	5,289,822	404,559	14,827,557
29009	20,355,181	31,025,912	8,154,341	5,064,293	7,656,069	531,973	21,406,676
29012	2,049,293	3,101,226	815,075	506,206	765,270	20,863	2,107,414
29013	24,533,614	37,866,377	9,952,177	6,180,848	9,344,048	637,058	26,114,131
29014	10,808,869	17,722,394	4,657,863	2,892,789	4,373,244	427,076	12,350,972
29015	1,254,410	1,931,973	507,768	315,352	476,741	36,718	1,336,579
30012	1,224,101	1,802,166	473,652	294,164	444,709	45,140	1,257,665
30013	4,881,954	7,528,328	1,978,622	1,228,833	1,857,718	174,365	5,239,538
30014	4,843,280	7,607,957	1,999,550	1,241,831	1,877,368	225,318	5,344,067
30015	3,482,734	5,674,996	1,491,523	926,318	1,400,383	231,898	4,050,122
30016	-	-	-	-	-	4,427	4,427
31001	619,003	950,110	249,711	155,084	234,453	17,089	656,337
31006	2,971,823	4,646,574	1,221,229	758,450	1,146,606	33,965	3,160,250
31008	1,675,371	2,734,179	718,607	446,294	674,696	44,588	1,884,185
32004	12,158,009	19,513,208	5,128,531	3,185,099	4,815,152	566,766	13,695,548

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
\$ 101,963	-	\$ 175,147	\$ 89,911	\$ 367,021
161,108	-	276,742	121,164	559,014
68,019	-	116,839	80,143	265,001
301,303	-	517,560	232,347	1,051,210
243,431	-	418,152	178,744	840,327
456,391	-	783,962	443,844	1,684,197
524,645	-	901,204	927,221	2,353,070
342,633	-	588,555	350,621	1,281,809
136,291	-	234,113	108,912	479,316
168,700	-	289,783	131,768	590,251
1,145,055	-	1,966,909	1,635,250	4,747,214
282,421	-	485,126	283,286	1,050,833
7,246	-	12,446	13,802	33,494
1,050,151	-	1,803,887	1,107,666	3,961,704
45,084	-	77,443	90,479	213,006
92,958	-	159,677	86,898	339,533
90,028	-	154,644	85,326	329,998
155,426	-	266,981	219,832	642,239
73,936	-	127,002	68,970	269,908
155,987	-	267,946	163,775	587,708
179,653	-	308,597	214,354	702,604
183,472	-	315,158	135,531	634,161
57,076	-	98,042	97,174	252,292
318,715	-	547,470	472,729	1,338,914
91,460	-	157,104	127,137	375,701
219,953	-	377,822	182,050	779,825
137,115	-	235,528	132,102	504,745
96,618	-	165,965	122,961	385,544
98,237	-	168,747	92,316	359,300
65,782	-	112,996	78,900	257,678
63,310	-	108,751	75,276	247,337
47,087	-	80,884	67,531	195,502
29,629	-	50,894	23,969	104,492
1,219,759	-	2,095,230	961,391	4,276,380
1,765,382	-	3,032,469	1,394,783	6,192,634
176,460	-	303,113	160,776	640,349
2,154,606	-	3,701,056	1,793,373	7,649,035
1,008,409	-	1,732,185	719,261	3,459,855
109,930	-	188,831	101,866	400,627
102,544	-	176,143	100,993	379,680
428,364	-	735,818	322,350	1,486,532
432,895	-	743,601	379,863	1,556,359
322,909	-	554,674	263,132	1,140,715
-	-	-	194,207	194,207
54,062	-	92,864	53,812	200,738
264,391	-	454,156	309,101	1,027,648
155,575	-	267,238	163,442	586,255
1,110,306	-	1,907,219	966,077	3,983,602

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	Total Employer Pension Expense
\$ 889,708	-	\$ (11,176)	\$ 878,532
1,405,791	-	(14,234)	1,391,557
593,520	-	(8,500)	585,020
2,629,098	-	(29,203)	2,599,895
2,124,124	-	(21,470)	2,102,654
3,982,365	-	(66,310)	3,916,055
4,577,927	-	(171,261)	4,406,666
2,989,735	-	(50,050)	2,939,685
1,189,245	-	(15,774)	1,173,471
1,472,037	-	(14,820)	1,457,217
9,991,487	-	(279,286)	9,712,201
2,464,340	-	(45,106)	2,419,234
63,224	-	405	63,629
9,163,369	-	(168,262)	8,995,107
393,393	-	(14,196)	379,197
811,127	-	(9,214)	801,913
785,560	-	(13,017)	772,543
1,356,208	-	(33,013)	1,323,195
645,144	-	(6,833)	638,311
1,361,109	-	(27,228)	1,333,881
1,567,608	-	(36,729)	1,530,879
1,600,935	-	(12,611)	1,588,324
498,031	-	(16,220)	481,811
2,781,031	-	(63,327)	2,717,704
798,058	-	(20,483)	777,575
1,919,259	-	(29,873)	1,889,386
1,196,433	-	(21,934)	1,174,499
843,066	-	(13,898)	829,168
857,197	-	(11,269)	845,928
573,997	-	(11,665)	562,332
552,432	-	(7,266)	545,166
410,873	-	(11,176)	399,697
258,532	-	(1,821)	256,711
10,643,330	-	(108,043)	10,535,287
15,404,312	-	(177,091)	15,227,221
1,539,753	-	(27,563)	1,512,190
18,800,591	-	(252,713)	18,547,878
8,799,138	-	(72,810)	8,726,328
959,221	-	(12,123)	947,098
894,772	-	(10,458)	884,314
3,737,802	-	(32,960)	3,704,842
3,777,337	-	(25,745)	3,751,592
2,817,626	-	(12,177)	2,805,449
-	-	(37,031)	(37,031)
471,728	-	(7,720)	464,008
2,307,016	-	(52,820)	2,254,196
1,357,515	-	(25,430)	1,332,085
9,688,274	-	(95,156)	9,593,118

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
32005	\$ 2,643,962	\$ 4,152,352	\$ 1,091,336	\$ 677,780	\$ 1,024,650	\$ 51,992	\$ 2,845,758
32006	5,602,531	8,417,401	2,212,291	1,373,954	2,077,109	111,349	5,774,703
32007	11,672,627	16,549,358	4,349,561	2,701,316	4,083,781	285,190	11,419,848
32008	1,618,338	2,683,671	705,332	438,050	662,233	82,544	1,888,159
32010	2,080,580	3,068,980	806,600	500,943	757,313	54,935	2,119,791
33001	610,312	997,821	262,251	162,872	246,226	23,468	694,817
33005	1,152,293	1,704,605	448,010	278,239	420,635	10,494	1,157,378
33007	1,298,516	2,004,856	526,923	327,248	494,726	27,654	1,376,551
33008	555,343	858,965	225,756	140,207	211,962	21,148	599,073
33010	3,451,012	5,229,637	1,374,472	853,623	1,290,485	80,638	3,599,218
34001	1,821,485	2,781,890	731,146	454,082	686,469	22,883	1,894,580
34002	1,399,872	2,046,315	537,820	334,016	504,956	37,037	1,413,829
34003	2,658,193	4,085,392	1,073,737	666,850	1,008,126	68,796	2,817,509
34005	5,198,517	8,048,380	2,115,304	1,313,720	1,986,048	61,104	5,476,176
34007	1,365,869	2,003,704	526,621	327,060	494,442	39,540	1,387,663
35015	4,603,631	7,294,050	1,917,048	1,190,592	1,799,907	74,181	4,981,728
35016	83,323	177,025	46,526	28,895	43,683	12,791	131,895
36001	249,209	370,008	97,247	60,396	91,305	13,569	262,517
36008	364,254	586,683	154,194	95,763	144,772	12,889	407,618
36013	5,078,692	8,060,555	2,118,504	1,315,707	1,989,052	175,165	5,598,428
36014	1,376,842	2,134,005	560,867	348,329	526,595	18,506	1,454,297
37006	1,527,301	2,307,904	606,572	376,714	569,507	15,859	1,568,652
37010	3,055,037	4,614,328	1,212,754	753,187	1,138,649	62,650	3,167,240
38011	3,110,332	4,809,779	1,264,123	785,090	1,186,879	22,940	3,259,032
39003	1,099,387	1,647,516	433,006	268,920	406,547	20,037	1,128,510
39004	2,659,822	4,244,978	1,115,680	692,899	1,047,506	124,701	2,980,786
39005	375,986	575,331	151,211	93,910	141,971	11,861	398,953
40001	4,267,079	6,353,153	1,669,758	1,037,012	1,567,728	62,856	4,337,354
41003	9,048,546	13,765,000	3,617,767	2,246,832	3,396,703	290,148	9,551,450
41005	5,292,378	7,763,100	2,040,326	1,267,154	1,915,651	142,798	5,365,929
41006	577,504	900,096	236,566	146,921	222,111	30,299	635,897
41007	1,822,137	2,872,048	754,842	468,798	708,717	45,436	1,977,793
41009	689,399	1,163,165	305,707	189,861	287,027	17,541	800,136
41010	7,643,459	11,786,632	3,097,805	1,923,907	2,908,513	199,680	8,129,905
41011	3,797,884	6,020,162	1,582,240	982,658	1,485,558	162,898	4,213,354
41012	800,098	941,720	247,506	153,715	232,382	15,317	648,920
42001	1,053,652	1,587,959	417,353	259,199	391,851	25,842	1,094,245
42002	1,120,245	1,731,422	455,058	282,616	427,252	49,939	1,214,865
42003	2,648,524	4,231,980	1,112,264	690,777	1,044,299	106,251	2,953,591
43005	6,210,127	9,585,338	2,519,253	1,564,594	2,365,313	47,849	6,497,009
43006	2,978,449	4,544,406	1,194,377	741,774	1,121,395	48,248	3,105,794
43007	1,832,892	2,800,152	735,946	457,063	690,976	31,627	1,915,612
43011	1,345,555	2,063,261	542,274	336,782	509,138	65,906	1,454,100
44001	1,488,844	2,337,024	614,225	381,468	576,693	25,075	1,597,461
44002	1,289,173	2,181,058	573,234	356,009	538,206	52,575	1,520,024
44003	2,007,034	3,016,991	792,936	492,457	744,484	8,788	2,038,665
45005	1,542,619	2,276,645	598,356	371,612	561,793	51,009	1,582,770
45013	3,570,837	5,382,477	1,414,642	878,570	1,328,200	54,636	3,676,048

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
\$ 236,270	-	\$ 405,850	\$ 208,517	\$ 850,637
478,952	-	822,716	414,007	1,715,675
941,662	-	1,617,532	848,187	3,407,381
152,702	-	262,302	125,624	540,628
174,626	-	299,962	155,316	629,904
56,776	-	97,527	46,517	200,820
96,992	-	166,608	109,516	373,116
114,077	-	195,954	97,695	407,726
48,875	-	83,955	42,677	175,507
297,568	-	511,144	261,135	1,069,847
158,290	-	271,902	121,866	552,058
116,436	-	200,007	144,322	460,765
232,460	-	399,306	237,007	868,773
457,955	-	786,648	560,235	1,804,838
114,011	-	195,842	116,595	426,448
415,033	-	712,920	392,524	1,520,477
10,073	-	17,302	6,084	33,459
21,054	-	36,165	26,156	83,375
33,382	-	57,342	47,922	138,646
458,648	-	787,838	364,536	1,611,022
121,425	-	208,577	162,736	492,738
131,320	-	225,574	160,398	517,292
262,556	-	451,004	258,817	972,377
273,678	-	470,107	339,041	1,082,826
93,744	-	161,028	131,630	386,402
241,540	-	414,904	214,593	871,037
32,736	-	56,233	71,665	160,634
361,496	-	620,956	391,873	1,374,325
783,232	-	1,345,390	574,158	2,702,780
441,722	-	758,765	353,987	1,554,474
51,216	-	87,975	51,789	190,980
163,420	-	280,714	157,033	601,167
66,184	-	113,688	93,108	272,980
670,662	-	1,152,024	524,498	2,347,184
342,549	-	588,410	259,153	1,190,112
53,584	-	92,044	151,278	296,906
90,355	-	155,207	75,603	321,165
98,518	-	169,229	67,865	335,612
240,801	-	413,633	207,739	862,173
545,408	-	936,870	586,040	2,068,318
258,578	-	444,170	305,248	1,007,996
159,329	-	273,687	126,585	559,601
117,400	-	201,663	120,794	439,857
132,977	-	228,421	191,412	552,810
124,103	-	213,176	131,291	468,570
171,668	-	294,880	186,420	652,968
129,542	-	222,519	152,177	504,238
306,264	-	526,083	524,186	1,356,533

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	Total Employer Pension Expense
\$ 2,061,636	-	\$ (34,012)	\$ 2,027,624
4,179,225	-	(52,767)	4,126,458
8,216,728	-	(103,646)	8,113,082
1,332,438	-	(12,599)	1,319,839
1,523,743	-	(19,877)	1,503,866
495,417	-	(5,823)	489,594
846,333	-	(22,411)	823,922
995,408	-	(16,640)	978,768
426,475	-	(4,201)	422,274
2,596,506	-	(40,878)	2,555,628
1,381,204	-	(20,888)	1,360,316
1,015,992	-	(22,437)	993,555
2,028,390	-	(32,574)	1,995,816
3,996,007	-	(100,526)	3,895,481
994,836	-	(14,846)	979,990
3,621,483	-	(63,396)	3,558,087
87,893	-	674	88,567
183,708	-	(2,079)	181,629
291,287	-	(7,318)	283,969
4,002,051	-	(39,549)	3,962,502
1,059,530	-	(28,397)	1,031,133
1,145,870	-	(30,506)	1,115,364
2,291,006	-	(36,326)	2,254,680
2,388,047	-	(63,901)	2,324,146
817,989	-	(19,391)	798,598
2,107,624	-	(26,960)	2,080,664
285,651	-	(12,492)	273,159
3,154,329	-	(66,372)	3,087,957
6,834,299	-	(63,149)	6,771,150
3,854,366	-	(48,624)	3,805,742
446,896	-	(6,341)	440,555
1,425,967	-	(19,925)	1,406,042
577,510	-	(14,840)	562,670
5,852,042	-	(69,509)	5,782,533
2,989,000	-	(24,218)	2,964,782
467,562	-	(25,419)	442,143
788,419	-	(9,604)	778,815
859,648	-	(5,354)	854,294
2,101,171	-	(24,189)	2,076,982
4,759,103	-	(97,596)	4,661,507
2,256,290	-	(49,829)	2,206,461
1,390,271	-	(20,668)	1,369,603
1,024,406	-	(15,335)	1,009,071
1,160,329	-	(30,971)	1,129,358
1,082,892	-	(15,335)	1,067,557
1,497,931	-	(31,846)	1,466,085
1,130,350	-	(20,496)	1,109,854
2,672,391	-	(98,659)	2,573,732

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
45014	\$ 1,011,936	\$ 1,476,249	\$ 387,993	\$ 240,965	\$ 364,285	\$ 19,982	\$ 1,013,225
45016	2,274,602	3,805,706	1,000,229	621,197	939,110	91,417	2,651,953
45017	12,296,953	16,708,779	4,391,461	2,727,338	4,123,120	169,002	11,410,921
45018	2,634,728	3,831,207	1,006,931	625,360	945,403	53,266	2,630,960
45019	3,677,190	5,726,162	1,504,970	934,669	1,413,009	40,338	3,892,986
45020	4,220,040	6,421,594	1,687,746	1,048,183	1,584,616	133,434	4,453,979
45022	1,070,491	1,697,366	446,108	277,057	418,848	22,349	1,164,362
45025	6,102,904	9,692,441	2,547,402	1,582,076	2,391,743	187,154	6,708,375
45026	1,424,750	2,282,568	599,913	372,579	563,255	32,199	1,567,946
45027	5,482,489	7,067,998	1,857,636	1,153,694	1,744,125	75,461	4,830,916
45028	3,016,906	4,375,772	1,150,056	714,248	1,079,782	35,422	2,979,508
45029	9,790,524	14,550,589	3,824,238	2,375,062	3,590,557	174,686	9,964,543
45030	10,027,783	15,644,985	4,111,871	2,553,697	3,860,614	350,190	10,876,372
45031	2,475,143	3,971,050	1,043,685	648,186	979,911	113,250	2,785,032
45032	2,778,018	4,112,373	1,080,829	671,254	1,014,785	48,040	2,814,908
45033	-	-	-	-	-	-	-
45034	-	-	-	-	-	1,257	1,257
46008	880,705	1,318,144	346,439	215,158	325,270	10,874	897,741
46009	364,688	477,934	125,612	78,012	117,937	12,503	334,064
46014	862,346	1,444,497	379,648	235,782	356,449	45,616	1,017,495
46020	2,418,327	3,664,876	963,216	598,210	904,358	63,026	2,528,810
46021	6,938,308	9,974,101	2,621,429	1,628,051	2,461,246	186,886	6,897,612
46022	6,522,127	9,215,329	2,422,006	1,504,199	2,274,009	67,330	6,267,544
47011	1,663,312	2,558,470	672,426	417,614	631,338	12,515	1,733,893
47013	3,516,519	5,243,293	1,378,061	855,851	1,293,854	43,514	3,571,280
48014	1,557,067	2,213,304	581,709	361,273	546,163	10,498	1,499,643
48016	7,768,715	10,395,934	2,732,296	1,696,906	2,565,339	376,067	7,370,608
48017	1,515,460	2,286,352	600,907	373,196	564,189	35,162	1,573,454
48020	2,858,407	4,290,385	1,127,614	700,310	1,058,711	50,907	2,937,542
48021	3,946,606	6,227,623	1,636,766	1,016,522	1,536,751	148,342	4,338,381
49002	7,669,206	11,843,392	3,112,723	1,933,172	2,922,519	163,194	8,131,608
49004	22,904,522	32,571,590	8,560,582	5,316,591	8,037,486	291,585	22,206,244
49005	17,444,412	28,187,756	7,408,407	4,601,027	6,955,715	422,593	19,387,742
49006	19,424,504	28,969,397	7,613,840	4,728,613	7,148,596	632,377	20,123,426
49007	14,679,539	19,767,723	5,195,424	3,226,643	4,877,957	110,673	13,410,697
49008	14,026,207	20,229,534	5,316,798	3,302,024	4,991,915	202,307	13,813,044
49009	14,961,664	21,948,123	5,768,484	3,582,545	5,416,000	342,175	15,109,204
49010	3,514,020	5,303,836	1,393,973	865,734	1,308,794	41,007	3,609,508
49011	34,020,830	49,219,493	12,936,053	8,033,995	12,145,592	388,574	33,504,214
49012	2,448,636	3,795,670	997,592	619,559	936,634	65,654	2,619,439
49015	10,361,184	15,975,508	4,198,740	2,607,648	3,942,176	295,892	11,044,456
49016	1,252,237	2,129,234	559,613	347,550	525,418	192,344	1,624,925
49017	-	-	-	-	-	19,392	19,392
49018	370,011	630,281	165,653	102,879	155,530	27,339	451,401
50003	1,390,856	2,159,012	567,439	352,411	532,766	16,044	1,468,660
50004	1,029,752	1,684,369	442,692	274,936	415,641	43,008	1,176,277
50007	924,159	1,415,870	372,124	231,109	349,385	30,246	982,864
50009	585,978	993,873	261,213	162,228	245,252	33,012	701,705

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
\$ 83,999	-	\$ 144,288	\$ 154,304	\$ 382,591
216,546	-	371,969	248,253	836,768
950,734	-	1,633,114	1,515,861	4,099,709
217,997	-	374,462	267,269	859,728
325,820	-	559,674	235,872	1,121,366
365,390	-	627,646	364,665	1,357,701
96,581	-	165,900	94,561	357,042
551,502	-	947,338	736,017	2,234,857
129,879	-	223,098	242,680	595,657
402,171	-	690,825	982,629	2,075,625
248,982	-	427,687	415,457	1,092,126
827,932	-	1,422,173	762,421	3,012,526
890,203	-	1,529,139	569,517	2,988,859
225,954	-	388,130	143,169	757,253
233,995	-	401,943	291,182	927,120
-	-	-	9	9
-	-	-	4,805	4,805
75,003	-	128,835	91,905	295,743
27,195	-	46,713	49,688	123,596
82,192	-	141,185	63,683	287,060
208,532	-	358,205	165,111	731,848
567,529	-	974,868	621,184	2,163,581
524,354	-	900,705	769,620	2,194,679
145,578	-	250,065	149,442	545,085
298,345	-	512,479	463,295	1,274,119
125,938	-	216,328	157,559	499,825
591,531	-	1,016,097	992,899	2,600,527
130,094	-	223,468	124,680	478,242
244,124	-	419,342	188,698	852,164
354,353	-	608,687	269,760	1,232,800
673,892	-	1,157,572	563,860	2,395,324
1,853,331	-	3,183,544	1,870,579	6,907,454
1,603,890	-	2,755,068	1,255,767	5,614,725
1,648,366	-	2,831,466	1,426,957	5,906,789
1,124,788	-	1,932,095	1,502,727	4,559,610
1,151,065	-	1,977,232	1,289,952	4,418,249
1,248,854	-	2,145,207	1,369,538	4,763,599
301,790	-	518,396	297,967	1,118,153
2,800,603	-	4,810,708	4,093,630	11,704,941
215,975	-	370,988	202,106	789,069
909,010	-	1,561,444	721,636	3,192,090
121,154	-	208,111	93,026	422,291
-	-	-	91,952	91,952
35,863	-	61,604	116,794	214,261
122,848	-	211,022	126,059	459,929
95,841	-	164,630	98,453	358,924
80,563	-	138,387	75,420	294,370
56,552	-	97,141	60,652	214,345

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	Total Employer Pension Expense
\$ 732,955	-	\$ (24,118)	\$ 708,837
1,889,526	-	(33,928)	1,855,598
8,295,880	-	(233,828)	8,062,052
1,902,187	-	(41,133)	1,861,054
2,843,030	-	(39,814)	2,803,216
3,188,310	-	(44,497)	3,143,813
842,739	-	(13,287)	829,452
4,812,280	-	(114,103)	4,698,177
1,133,291	-	(38,170)	1,095,121
3,509,249	-	(173,011)	3,336,238
2,172,563	-	(64,985)	2,107,578
7,224,342	-	(117,740)	7,106,602
7,767,708	-	(53,941)	7,713,767
1,971,619	-	(9,793)	1,961,826
2,041,786	-	(50,004)	1,991,782
-	-	(6)	(6)
-	-	(690)	(690)
654,456	-	(14,325)	640,131
237,294	-	(7,324)	229,970
717,190	-	(4,776)	712,414
1,819,604	-	(21,229)	1,798,375
4,952,124	-	(80,707)	4,871,417
4,575,395	-	(125,188)	4,450,207
1,270,276	-	(27,371)	1,242,905
2,603,286	-	(73,088)	2,530,198
1,098,902	-	(26,899)	1,072,003
5,161,563	-	(93,657)	5,067,906
1,135,170	-	(15,834)	1,119,336
2,130,169	-	(25,596)	2,104,573
3,092,004	-	(28,243)	3,063,761
5,880,224	-	(87,924)	5,792,300
16,171,738	-	(315,114)	15,856,624
13,995,172	-	(178,283)	13,816,889
14,383,255	-	(150,302)	14,232,953
9,814,640	-	(248,655)	9,565,985
10,043,929	57,362	(203,831)	9,897,460
10,897,205	-	(196,866)	10,700,339
2,633,346	-	(49,099)	2,584,247
24,437,385	-	(728,829)	23,708,556
1,884,544	-	(25,337)	1,859,207
7,931,812	-	(86,229)	7,845,583
1,057,161	-	15,683	1,072,844
-	-	(13,450)	(13,450)
312,933	-	(19,346)	293,587
1,071,946	-	(21,124)	1,050,822
836,286	-	(13,941)	822,345
702,977	-	(6,801)	696,176
493,456	-	(6,019)	487,437

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
50010	\$ 3,557,692	\$ 5,253,493	\$ 1,380,742	\$ 857,516	\$ 1,296,371	\$ 89,846	\$ 3,624,475
51004	703,195	1,119,567	294,249	182,745	276,269	25,418	778,681
51006	692,766	1,029,739	270,640	168,082	254,102	14,217	707,041
51008	761,858	1,185,211	311,501	193,459	292,467	32,324	829,751
52001	734,048	1,147,371	301,556	187,283	283,130	29,471	801,440
52003	1,794,109	2,898,206	761,717	473,068	715,172	73,889	2,023,846
52004	1,754,892	2,613,914	686,998	426,664	645,019	17,360	1,776,041
52005	1,576,513	2,539,879	667,540	414,579	626,750	27,249	1,736,118
53012	2,841,243	4,440,758	1,167,136	724,855	1,095,818	105,660	3,093,469
53013	14,144,402	21,286,418	5,594,573	3,474,537	5,252,716	278,648	14,600,474
54014	2,734,129	4,182,130	1,099,162	682,640	1,031,998	39,272	2,853,072
54015	1,582,053	2,202,775	578,941	359,554	543,565	30,138	1,512,198
54016	2,018,549	2,931,440	770,451	478,493	723,373	15,381	1,987,698
55003	384,894	588,493	154,670	96,058	145,219	7,847	403,794
55004	4,310,207	6,294,254	1,654,278	1,027,398	1,553,194	31,460	4,266,330
55005	4,064,149	6,385,235	1,678,190	1,042,248	1,575,644	87,192	4,383,274
55008	1,470,159	2,411,224	633,726	393,579	595,002	76,966	1,699,273
56009	924,594	1,460,949	383,972	238,468	360,509	13,731	996,680
56010	1,010,741	1,527,251	401,398	249,290	376,870	18,075	1,045,633
57006	3,429,176	5,230,460	1,374,688	853,757	1,290,688	99,595	3,618,728
57007	1,898,725	2,976,025	782,170	485,770	734,375	38,211	2,040,526
57009	1,004,766	1,426,728	374,978	232,882	352,065	12,901	972,826
58002	855,936	1,343,810	353,185	219,347	331,603	27,311	931,446
59008	855,502	1,349,239	354,612	220,233	332,943	44,719	952,507
59010	899,607	1,378,030	362,179	224,933	340,048	18,469	945,629
59011	1,469,942	2,152,761	565,796	351,391	531,223	34,353	1,482,763
59012	232,479	349,937	91,972	57,119	86,352	14,556	249,999
60008	2,141,524	3,452,150	907,306	563,487	851,865	68,699	2,391,357
61000	1,034,967	1,593,882	418,910	260,166	393,312	32,233	1,104,621
61007	1,531,647	2,227,453	585,427	363,582	549,655	25,827	1,524,491
62002	233,566	323,449	85,010	52,796	79,815	22,451	240,072
62003	1,387,922	2,206,724	579,979	360,199	544,539	19,536	1,504,253
62004	1,126,546	1,788,840	470,149	291,988	441,421	35,941	1,239,499
63013	1,918,822	2,772,019	728,552	452,471	684,034	47,699	1,912,756
64001	828,995	1,476,907	388,166	241,072	364,447	74,503	1,068,188
64008	1,348,705	2,279,113	599,005	372,015	562,402	46,674	1,580,096
64009	1,482,652	2,436,231	640,299	397,661	601,173	81,860	1,720,993
64011	6,863,133	10,462,236	2,749,722	1,707,728	2,581,700	214,561	7,253,711
64013	6,184,924	10,012,106	2,631,417	1,634,255	2,470,624	247,577	6,983,873
64015	3,289,906	2,149,306	564,888	350,827	530,371	95,977	1,542,063
64016	6,434,676	10,147,178	2,666,918	1,656,302	2,503,955	150,450	6,977,625
64017	2,001,711	3,117,184	819,270	508,811	769,208	61,005	2,158,294
65001	1,531,973	2,262,825	594,724	369,356	558,383	16,155	1,538,618
65003	2,045,491	3,309,345	869,774	540,177	816,626	60,306	2,286,883
66001	1,021,822	1,526,428	401,181	249,156	376,667	21,701	1,048,705
66002	1,205,633	1,871,923	491,985	305,550	461,923	34,258	1,293,716
67010	896,457	1,463,252	384,577	238,844	361,078	29,610	1,014,109
67013	1,942,505	3,055,818	803,141	498,795	754,065	73,843	2,129,844

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
\$ 298,925	-	\$ 513,476	\$ 412,182	\$ 1,224,583
63,704	-	109,426	57,137	230,267
58,592	-	100,647	78,223	237,462
67,439	-	115,842	56,383	239,664
65,286	-	112,144	85,354	262,784
164,909	-	283,270	187,054	635,233
148,732	-	255,484	250,421	654,637
144,520	-	248,248	168,533	561,301
252,680	-	434,039	196,527	883,246
1,211,202	-	2,080,532	1,080,339	4,372,073
237,964	-	408,761	282,173	928,898
125,338	-	215,299	143,026	483,663
166,800	-	286,519	184,241	637,560
33,485	-	57,519	48,519	139,523
358,145	-	615,200	389,836	1,363,181
363,321	-	624,092	309,959	1,297,372
137,199	-	235,673	89,807	462,679
83,128	-	142,793	86,733	312,654
86,901	-	149,273	106,591	342,765
297,614	-	511,225	298,974	1,107,813
169,337	-	290,876	197,566	657,779
81,181	-	139,448	113,289	333,918
76,463	-	131,344	66,940	274,747
76,772	-	131,874	77,533	286,179
78,410	-	134,689	65,752	278,851
122,493	-	210,411	146,082	478,986
19,911	-	34,203	18,908	73,022
196,428	-	337,413	181,762	715,603
90,692	-	155,786	81,108	327,586
126,743	-	217,711	122,979	467,433
18,404	-	31,614	27,433	77,451
125,563	-	215,685	156,191	497,439
101,785	-	174,841	85,307	361,933
157,729	-	270,937	202,003	630,669
84,036	-	144,353	104,138	332,527
129,682	-	222,760	130,737	483,179
138,622	-	238,117	99,291	476,030
595,304	-	1,022,578	822,042	2,439,924
569,691	-	978,582	425,627	1,973,900
122,296	-	210,073	562,236	894,605
577,377	-	991,784	407,344	1,976,505
177,369	-	304,673	203,997	686,039
128,755	-	221,168	154,559	504,482
188,303	-	323,455	169,014	680,772
86,854	-	149,193	105,617	341,664
106,513	-	182,962	135,594	425,069
83,259	-	143,018	122,729	349,006
173,877	-	298,675	168,409	640,961

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	Total Employer Pension Expense
\$ 2,608,350	-	\$ (56,816)	\$ 2,551,534
555,863	-	(6,210)	549,653
511,263	-	(11,744)	499,519
588,455	-	(5,174)	583,281
569,668	-	(10,128)	559,540
1,438,954	-	(27,096)	1,411,858
1,297,804	-	(43,425)	1,254,379
1,261,046	-	(26,085)	1,234,961
2,204,829	-	(20,945)	2,183,884
10,568,670	-	(164,293)	10,404,377
2,076,420	-	(40,984)	2,035,436
1,093,674	-	(23,363)	1,070,311
1,455,455	-	(29,354)	1,426,101
292,186	-	(8,566)	283,620
3,125,086	-	(68,907)	3,056,179
3,170,258	-	(54,870)	3,115,388
1,197,168	-	(6,230)	1,190,938
725,359	-	(13,819)	711,540
758,277	-	(17,296)	740,981
2,596,914	-	(40,860)	2,556,054
1,477,591	-	(33,856)	1,443,735
708,368	-	(18,319)	690,049
667,199	-	(8,030)	659,169
669,895	-	(10,444)	659,451
684,190	-	(10,849)	673,341
1,068,842	-	(21,493)	1,047,349
173,743	-	(825)	172,918
1,713,986	-	(22,746)	1,691,240
791,360	-	(9,371)	781,989
1,105,927	-	(20,078)	1,085,849
160,592	-	(1,494)	159,098
1,095,634	-	(26,061)	1,069,573
888,156	-	(8,070)	880,086
1,376,302	-	(33,800)	1,342,502
733,282	-	(8,640)	724,642
1,131,576	-	(16,457)	1,115,119
1,209,584	-	(7,436)	1,202,148
5,194,482	-	(103,902)	5,090,580
4,970,993	-	(43,062)	4,927,931
1,067,127	-	(63,847)	1,003,280
5,038,056	-	(55,313)	4,982,743
1,547,677	-	(23,614)	1,524,063
1,123,489	-	(25,033)	1,098,456
1,643,084	-	(19,593)	1,623,491
757,869	-	(15,621)	742,248
929,406	-	(19,227)	910,179
726,502	-	(23,623)	702,879
1,517,208	-	(20,235)	1,496,973

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
67014	\$ 1,098,518	\$ 1,802,001	\$ 473,608	\$ 294,137	\$ 444,669	\$ 55,797	\$ 1,268,211
67015	1,228,881	1,803,482	473,998	294,379	445,034	26,007	1,239,418
67016	16,730	26,817	7,048	4,377	6,617	807	18,849
67017	292,011	421,503	110,781	68,801	104,012	9,141	292,735
68003	467,131	711,883	187,100	116,199	175,667	23,480	502,446
68006	1,064,842	1,483,488	389,896	242,147	366,071	25,265	1,023,379
68007	989,666	1,544,032	405,808	252,029	381,011	18,699	1,057,547
68008	1,580,967	2,362,032	620,798	385,549	582,864	24,164	1,613,375
68011	472,128	757,456	199,077	123,638	186,913	21,345	530,973
68012	259,747	362,769	95,344	59,214	89,518	7,634	251,710
69006	2,223,544	3,451,162	907,047	563,326	851,622	42,285	2,364,280
69007	1,067,775	1,603,260	421,374	261,697	395,626	28,508	1,107,205
69008	3,513,803	5,396,791	1,418,404	880,907	1,331,732	127,399	3,758,442
69011	1,019,758	1,587,466	417,223	259,119	391,729	53,433	1,121,504
69012	744,477	1,119,567	294,249	182,745	276,269	10,754	764,017
69014	352,630	547,856	143,989	89,425	135,191	7,871	376,476
69015	-	-	-	-	-	25,589	25,589
69016	274,847	412,948	108,533	67,405	101,901	11,651	289,490
70015	1,863,310	2,685,480	705,808	438,345	662,679	30,366	1,837,198
71003	5,346,261	8,005,111	2,103,932	1,306,657	1,975,371	126,050	5,512,010
71004	9,170,760	14,282,913	3,753,886	2,331,369	3,524,505	305,849	9,915,609
71006	1,307,207	1,902,030	499,898	310,464	469,352	43,005	1,322,719
71007	1,778,792	2,848,357	748,615	464,931	702,871	47,644	1,964,061
71014	20,494,669	27,197,503	7,148,145	4,439,390	6,711,357	506,880	18,805,772
72007	1,158,159	1,715,957	450,994	280,092	423,436	35,025	1,189,547
72008	2,800,722	4,237,574	1,113,734	691,690	1,045,680	59,684	2,910,788
73009	1,217,148	1,849,219	486,018	301,844	456,320	35,646	1,279,828
73010	591,736	1,017,070	267,310	166,014	250,976	23,912	708,212
73013	3,992,015	6,064,583	1,593,915	989,909	1,496,519	39,545	4,119,888
73014	1,180,212	1,844,119	484,678	301,012	455,062	27,199	1,267,951
73015	209,014	314,400	82,632	51,319	77,583	6,001	217,535
74010	1,139,474	1,771,236	465,523	289,115	437,077	22,481	1,214,196
74011	2,052,226	3,266,570	858,531	533,195	806,071	29,425	2,227,222
75010	550,237	826,061	217,108	134,836	203,842	12,693	568,479
75011	1,385,967	2,254,599	592,562	368,013	556,353	25,476	1,542,404
75012	805,095	1,355,162	356,168	221,200	334,405	40,144	951,917
76002	463,655	673,879	177,111	109,996	166,289	10,804	464,200
76004	2,209,856	3,374,166	886,811	550,758	832,622	79,214	2,349,405
76005	1,045,396	1,552,258	407,970	253,372	383,041	34,501	1,078,884
77011	1,631,808	2,733,521	718,434	446,187	674,534	80,074	1,919,229
77012	725,574	1,155,597	303,718	188,626	285,159	25,864	803,367
78001	1,293,736	1,907,953	501,455	311,431	470,814	21,312	1,305,012
79001	12,727,257	19,338,322	5,082,567	3,156,553	4,771,996	234,810	13,245,926
79002	8,627,585	12,878,724	3,384,832	2,102,167	3,178,002	106,102	8,771,103
79003	2,865,143	4,618,112	1,213,749	753,805	1,139,582	100,393	3,207,529
80003	692,875	1,156,255	303,891	188,733	285,322	20,348	798,294
80004	1,476,025	2,165,758	569,212	353,512	534,430	35,082	1,492,236
81001	1,208,131	1,850,864	486,451	302,113	456,726	17,784	1,263,074

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
\$ 102,534	-	\$ 176,127	\$ 96,481	\$ 375,142
102,619	-	176,272	125,072	403,963
1,526	-	2,621	9,054	13,201
23,984	-	41,198	39,465	104,647
40,506	-	69,579	33,849	143,934
84,411	-	144,996	115,786	345,193
87,856	-	150,914	100,463	339,233
134,400	-	230,865	153,930	519,195
43,099	-	74,034	41,733	158,866
20,642	-	35,457	20,141	76,240
196,372	-	337,316	181,444	715,132
91,226	-	156,702	113,102	361,030
307,079	-	527,482	246,379	1,080,940
90,327	-	155,159	95,460	340,946
63,704	-	109,426	71,800	244,930
31,173	-	53,547	87,065	171,785
-	-	-	20,375	20,375
23,497	-	40,362	58,729	122,588
152,804	-	262,479	193,983	609,266
455,493	-	782,419	465,627	1,703,539
812,701	-	1,396,010	760,084	2,968,795
108,226	-	185,904	108,608	402,738
162,072	-	278,398	135,945	576,415
1,547,545	-	2,658,281	2,453,254	6,659,080
97,638	-	167,717	122,536	387,891
241,119	-	414,180	235,297	890,596
105,221	-	180,742	94,989	380,952
57,872	-	99,408	64,712	221,992
345,076	-	592,752	297,937	1,235,765
104,931	-	180,244	102,731	387,906
17,889	-	30,729	36,529	85,147
100,784	-	173,120	107,097	381,001
185,869	-	319,274	158,613	663,756
47,003	-	80,739	67,871	195,613
128,287	-	220,364	154,718	503,369
77,109	-	132,453	98,428	307,990
38,344	-	65,865	84,171	188,380
191,991	-	329,791	177,750	699,532
88,324	-	151,718	77,194	317,236
155,538	-	267,174	116,772	539,484
65,754	-	112,948	97,300	276,002
108,563	-	186,483	118,253	413,299
1,100,355	-	1,890,126	824,872	3,815,353
732,803	-	1,258,765	907,883	2,899,451
262,772	-	451,374	227,031	941,177
65,791	-	113,012	74,973	253,776
123,232	-	211,681	118,105	453,018
105,315	-	180,903	151,083	437,301

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	Total Employer Pension Expense
\$ 894,691	-	\$ (10,359)	\$ 884,332
895,426	-	(19,366)	876,060
13,315	-	(2,539)	10,776
209,276	-	(4,937)	204,339
353,449	-	(2,075)	351,374
736,549	-	(19,863)	716,686
766,609	-	(14,930)	751,679
1,172,745	-	(23,739)	1,149,006
376,076	-	(4,846)	371,230
180,114	-	(2,071)	178,043
1,713,496	-	(25,745)	1,687,751
796,016	-	(16,382)	779,634
2,679,497	-	(26,777)	2,652,720
788,174	-	(10,196)	777,978
555,863	-	(10,303)	545,560
272,009	-	(13,972)	258,037
-	-	409	409
205,028	-	(8,185)	196,843
1,333,336	-	(32,632)	1,300,704
3,974,524	-	(64,962)	3,909,562
7,091,442	-	(87,432)	7,004,010
944,355	-	(11,153)	933,202
1,414,204	-	(16,472)	1,397,732
13,503,513	-	(312,384)	13,191,129
851,970	-	(21,534)	830,436
2,103,948	-	(31,711)	2,072,237
918,134	-	(11,952)	906,182
504,974	-	(8,039)	496,935
3,011,055	-	(48,955)	2,962,100
915,602	-	(15,187)	900,415
156,099	-	(5,388)	150,711
879,416	-	(17,454)	861,962
1,621,846	-	(27,819)	1,594,027
410,138	-	(9,646)	400,492
1,119,405	-	(27,828)	1,091,577
672,835	-	(10,862)	661,973
334,580	-	(13,248)	321,332
1,675,268	-	(19,759)	1,655,509
770,693	-	(9,436)	761,257
1,357,188	-	(11,291)	1,345,897
573,752	-	(18,209)	555,543
947,295	-	(17,450)	929,845
9,601,443	-	(116,098)	9,485,345
6,394,264	-	(131,675)	6,262,589
2,292,884	-	(20,954)	2,271,930
574,079	-	(12,858)	561,221
1,075,295	-	(15,786)	1,059,509
918,951	-	(31,822)	887,129

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
82001	\$ 21,985,577	\$ 33,938,103	\$ 8,919,734	\$ 5,539,644	\$ 8,374,692	\$ 606,447	\$ 23,440,517
83001	626,825	1,038,458	272,931	169,505	256,254	31,845	730,535
83002	1,574,883	2,303,462	605,404	375,989	568,411	28,933	1,578,737
84001	13,515,188	20,787,590	5,463,469	3,393,114	5,129,623	277,659	14,263,865
84002	718,404	1,027,600	270,077	167,733	253,574	11,621	703,005
85001	1,328,934	1,810,227	475,770	295,480	446,698	27,882	1,245,830
85002	2,078,190	3,116,691	819,140	508,731	769,086	18,973	2,115,930
85003	1,303,078	1,805,292	474,473	294,674	445,481	24,073	1,238,701
85005	275,825	412,455	108,403	67,324	101,779	6,047	283,553
86005	1,516,329	2,205,572	579,676	360,011	544,255	45,964	1,529,906
87001	9,557,067	15,071,628	3,961,179	2,460,110	3,719,131	286,335	10,426,755
88004	1,352,942	1,877,188	493,369	306,409	463,222	44,460	1,307,460
88006	961,855	1,573,975	413,678	256,917	388,400	50,300	1,109,295
88008	1,698,293	2,570,316	675,540	419,547	634,261	25,467	1,754,815
88010	45,301	62,354	16,388	10,178	15,387	11,687	53,640
89001	1,809,644	2,867,606	753,674	468,073	707,621	62,646	1,992,014
89002	985,972	1,568,875	412,337	256,084	387,141	72,383	1,127,945
89003	1,250,499	1,921,773	505,087	313,687	474,224	44,024	1,337,022
89004	4,576,581	7,076,553	1,859,885	1,155,091	1,746,236	29,590	4,790,802
89005	743,607	1,106,405	290,789	180,596	273,021	6,809	751,215
90001	1,898,833	3,031,798	796,828	494,874	748,138	50,598	2,090,438
90002	2,291,006	3,558,430	935,239	580,835	878,091	62,958	2,457,123
90003	831,385	1,229,796	323,219	200,737	303,469	40,179	867,604
91005	877,663	1,373,588	361,011	224,208	338,952	27,948	952,119
91006	2,276,340	3,547,736	932,429	579,089	875,453	31,623	2,418,594
91009	905,257	1,532,022	402,651	250,069	378,047	38,378	1,069,145
91010	751,429	1,110,354	291,827	181,241	273,995	12,264	759,327
92014	1,046,482	1,554,561	408,575	253,748	383,609	13,071	1,059,003
92016	3,303,377	5,504,717	1,446,769	898,523	1,358,364	120,269	3,823,925
97001	242,691	397,812	104,554	64,934	98,166	15,977	283,631
97002	1,455,168	2,144,864	563,721	350,102	529,275	86,286	1,529,384
97003	-	-	-	-	-	4,375	4,375
97006	438,451	646,240	169,847	105,484	159,468	22,186	456,985
97007	666,151	1,191,298	313,101	194,453	293,969	101,360	902,883
97008	394,020	276,889	72,773	45,196	68,326	23,139	209,434
97009	-	-	-	-	-	4,618	4,618
97010	-	-	-	-	-	3,205	3,205
97011	191,415	372,476	97,896	60,798	91,914	36,249	286,857
97012	-	-	-	-	-	6,522	6,522
97016	225,418	360,302	94,696	58,811	88,909	9,591	252,007
97017	145,680	233,456	61,358	38,106	57,608	25,862	182,934
97018	91,797	6,416	1,686	1,047	1,583	7,209	11,525
97019	2,107,739	3,584,260	942,028	585,051	884,465	174,041	2,585,585
97020	967,722	1,390,040	365,335	226,893	343,011	63,807	999,046
97021	52,253	88,348	23,220	14,421	21,801	42,236	101,678
97022	288,752	450,295	118,348	73,501	111,116	15,405	318,370
97025	-	-	-	-	-	3,456	3,456
97026	951,752	1,396,127	366,935	227,887	344,514	65,422	1,004,758

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
\$ 1,931,086	-	\$ 3,317,107	\$ 1,814,971	\$ 7,063,164
59,089	-	101,499	73,094	233,682
131,068	-	225,140	159,404	515,612
1,182,819	-	2,031,777	1,128,093	4,342,689
58,471	-	100,437	76,521	235,429
103,002	-	176,931	164,074	444,007
177,340	-	304,625	206,544	688,509
102,722	-	176,449	175,563	454,734
23,469	-	40,313	30,862	94,644
125,498	-	215,572	114,857	455,927
857,579	-	1,473,099	737,449	3,068,127
106,812	-	183,476	164,372	454,660
89,560	-	153,840	76,396	319,796
146,252	-	251,222	212,749	610,223
3,548	-	6,094	142,016	151,658
163,167	-	280,279	110,838	554,284
89,269	-	153,342	89,080	331,691
109,349	-	187,834	111,643	408,826
402,658	-	691,662	701,177	1,795,497
62,955	-	108,140	105,449	276,544
172,510	-	296,328	170,706	639,544
202,476	-	347,801	199,266	749,543
69,976	-	120,200	82,917	273,093
78,157	-	134,254	78,534	290,945
201,867	-	346,755	240,023	788,645
87,172	-	149,740	95,840	332,752
63,179	-	108,526	86,631	258,336
88,455	-	151,943	124,585	364,983
313,220	-	538,030	332,918	1,184,168
22,636	-	38,882	33,316	94,834
122,043	-	209,639	114,174	445,856
-	-	-	34,797	34,797
36,771	-	63,163	40,794	140,728
67,785	-	116,437	12,376	196,598
15,755	-	27,063	89,353	132,171
-	-	-	19,678	19,678
-	-	-	37,654	37,654
21,194	-	36,406	210,182	267,782
-	-	-	30,184	30,184
20,501	-	35,216	32,106	87,823
13,284	-	22,818	17,492	53,594
365	-	627	41,151	42,143
203,945	-	350,325	216,754	771,024
79,094	-	135,862	68,547	283,503
5,027	-	8,635	253,983	267,645
25,622	-	44,012	24,543	94,177
-	-	-	38,572	38,572
79,440	-	136,457	85,930	301,827

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	Total Employer Pension Expense
\$ 16,850,209	-	\$ (187,925)	\$ 16,662,284
515,593	-	(7,520)	508,073
1,143,665	-	(26,229)	1,117,436
10,321,002	-	(174,151)	10,146,851
510,202	-	(11,889)	498,313
898,775	-	(21,922)	876,853
1,547,432	-	(34,101)	1,513,331
896,324	-	(25,653)	870,671
204,783	-	(5,538)	199,245
1,095,063	-	(10,914)	1,084,149
7,483,037	-	(99,607)	7,383,430
932,020	-	(20,838)	911,182
781,476	-	(5,259)	776,217
1,276,157	-	(33,660)	1,242,497
30,958	-	(26,913)	4,045
1,423,761	-	(9,009)	1,414,752
778,944	-	(8,780)	770,164
954,157	-	(12,350)	941,807
3,513,496	-	(118,408)	3,395,088
549,328	-	(17,703)	531,625
1,505,282	-	(19,497)	1,485,785
1,766,754	-	(25,644)	1,741,110
610,592	-	(6,243)	604,349
681,984	-	(9,046)	672,938
1,761,445	-	(38,495)	1,722,950
760,646	-	(11,192)	749,454
551,289	-	(13,497)	537,792
771,837	-	(22,448)	749,389
2,733,082	-	(44,922)	2,688,160
197,513	-	(4,261)	193,252
1,064,921	-	(7,874)	1,057,047
-	-	(6,019)	(6,019)
320,857	-	(4,300)	316,557
591,478	-	12,851	604,329
137,475	-	(10,895)	126,580
-	-	(3,479)	(3,479)
-	-	(12,236)	(12,236)
184,934	-	(32,431)	152,503
-	-	(5,699)	(5,699)
178,889	-	(4,866)	174,023
115,910	-	1,668	117,578
3,186	-	(5,536)	(2,350)
1,779,579	-	(8,193)	1,771,386
690,153	-	(791)	689,362
43,865	-	(39,953)	3,912
223,571	-	(2,326)	221,245
-	-	(10,556)	(10,556)
693,175	-	(1,630)	691,545

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
97028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 91
97029	377,942	596,061	156,659	97,294	147,086	17,252	418,291
97030	644,967	965,904	253,862	157,662	238,350	62,609	712,483
97033	-	-	-	-	-	218	218
97034	79,738	130,136	34,203	21,242	32,113	12,079	99,637
97036	194,022	296,632	77,962	48,419	73,198	13,981	213,560
97037	-	-	-	-	-	38,475	38,475
97039	85,822	231,481	60,839	37,784	57,121	37,607	193,351
97041	-	-	-	-	-	125	125
97042	175,337	298,771	78,524	48,768	73,726	14,144	215,162
97043	640,295	892,692	234,621	145,712	220,284	52,152	652,769
97044	-	-	-	-	-	4,776	4,776
97045	389,457	550,159	144,595	89,801	135,759	15,907	386,062
97046	-	-	-	-	-	67	67
97047	-	-	-	-	-	5,367	5,367
97048	-	-	-	-	-	664	664
97049	132,318	238,227	62,612	38,885	58,786	11,976	172,259
97051	518,081	666,805	175,252	108,841	164,543	20,949	469,585
97052	609,769	1,097,357	288,411	179,119	270,788	65,383	803,701
97053	689,724	997,328	262,121	162,792	246,104	51,683	722,700
97054	122,323	761,898	200,245	124,363	188,009	84,122	596,739
97056	512,323	1,361,084	357,725	222,167	335,866	105,313	1,021,071
97057	854,198	1,415,376	371,994	231,029	349,264	105,250	1,057,537
97058	-	-	-	-	-	10,855	10,855
97060	-	-	-	-	-	95,307	95,307
97061	-	-	-	-	-	52,365	52,365
97062	-	-	-	-	-	25,978	25,978
97063	-	-	-	-	-	6,223	6,223
97064	433,889	658,250	173,004	107,445	162,432	54,807	497,688
97065	16,947	23,197	6,097	3,786	5,724	7,349	22,956
97066	-	-	-	-	-	73,890	73,890
97067	-	-	-	-	-	5,022	5,022
97068	-	-	-	-	-	32,740	32,740
97069	552,410	791,512	208,028	129,197	195,316	64,272	596,813
97070	-	-	-	-	-	11,353	11,353
97071	734,373	1,364,868	358,720	222,785	336,800	109,339	1,027,644
97072	358,930	518,406	136,249	84,618	127,924	50,192	398,983
97073	47,039	-	-	-	-	25,825	25,825
97074	78,435	109,736	28,841	17,912	27,079	31,451	105,283
97075	37,696	70,744	18,593	11,547	17,457	12,324	59,921
97076	22,162	49,850	13,102	8,137	12,301	9,442	42,982
97078	502,003	659,237	173,263	107,606	162,676	69,851	513,396
97079	-	-	-	-	-	4,267	4,267
97080	302,440	564,966	148,486	92,218	139,413	67,545	447,662
97081	472,997	718,300	188,786	117,247	177,250	53,751	537,034
97082	-	-	-	-	-	6,598	6,598
97083	683,532	786,741	206,774	128,418	194,139	98,736	628,067
97084	18,033	42,776	11,242	6,982	10,555	38,297	67,076

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
\$ -	\$ -	\$ -	\$ -	\$ -
33,916	-	58,259	31,959	124,134
54,960	-	94,407	69,656	219,023
-	-	-	-	-
7,405	-	12,720	16,452	36,577
16,878	-	28,993	14,423	60,294
-	-	-	33,886	33,886
13,171	-	22,625	13,478	49,274
-	-	-	-	-
17,000	-	29,202	18,399	64,601
50,794	-	87,252	94,239	232,285
-	-	-	14,678	14,678
31,304	-	53,772	72,778	157,854
-	-	-	257	257
-	-	-	46,316	46,316
-	-	-	2,057	2,057
13,555	-	23,284	8,291	45,130
37,941	-	65,173	56,336	159,450
62,440	-	107,256	58,764	228,460
56,748	-	97,479	91,185	245,412
43,352	-	74,468	28,821	146,641
77,446	-	133,032	49,517	259,995
80,535	-	138,339	56,084	274,958
-	-	-	17,737	17,737
-	-	-	239,132	239,132
-	-	-	125,768	125,768
-	-	-	68,589	68,589
-	-	-	19,873	19,873
37,455	-	64,337	21,260	123,052
1,320	-	2,267	9,290	12,877
-	-	-	104,589	104,589
-	-	-	11,476	11,476
-	-	-	59,225	59,225
45,037	-	77,362	32,297	154,696
-	-	-	31,367	31,367
77,661	-	133,402	28,133	239,196
29,497	-	50,669	25,278	105,444
-	-	-	26,522	26,522
6,244	-	10,726	41,060	58,030
4,025	-	6,915	8,208	19,148
2,836	-	4,872	4,705	12,413
37,511	-	64,434	39,310	141,255
-	-	-	7,251	7,251
32,147	-	55,220	30,071	117,438
40,871	-	70,207	14,786	125,864
-	-	-	5,878	5,878
44,766	-	76,896	72,602	194,264
2,434	-	4,181	42,146	48,761

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	Total Employer Pension Expense
\$ -	-	\$ 46	\$ 46
295,943	-	(3,842)	292,101
479,570	-	(3,219)	476,351
-	-	107	107
64,612	-	(1,088)	63,524
147,277	-	(1,214)	146,063
-	-	910	910
114,930	-	3,214	118,144
-	-	60	60
148,339	-	(1,320)	147,019
443,220	-	(8,582)	434,638
-	-	(2,021)	(2,021)
273,153	-	(10,357)	262,796
-	-	(87)	(87)
-	-	(7,978)	(7,978)
-	-	(699)	(699)
118,279	-	24	118,303
331,067	-	(6,427)	324,640
544,836	-	(1,164)	543,672
495,172	-	(7,560)	487,612
378,281	-	4,058	382,339
675,776	-	3,626	679,402
702,732	-	8,830	711,562
-	-	(733)	(733)
-	-	(19,579)	(19,579)
-	-	(9,633)	(9,633)
-	-	(6,244)	(6,244)
-	-	(1,486)	(1,486)
326,820	-	6,942	333,762
11,518	-	169	11,687
-	-	(3,414)	(3,414)
-	-	(1,097)	(1,097)
-	-	(5,172)	(5,172)
392,984	-	5,681	398,665
-	-	(3,389)	(3,389)
677,655	-	11,744	689,399
257,388	-	4,906	262,294
-	-	4	4
54,484	-	(2,454)	52,030
35,124	-	453	35,577
24,750	-	748	25,498
327,310	-	5,315	332,625
-	-	(322)	(322)
280,505	-	5,312	285,817
356,635	-	7,238	363,873
-	-	81	81
390,615	-	8,295	398,910
21,238	-	576	21,814

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Pension Amounts by Employer
As of and for the Years Ended June 30, 2024 and 2023

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
97085	\$ 678,318	\$ 1,509,812	\$ 396,814	\$ 246,443	\$ 372,567	\$ 162,554	\$ 1,178,378
97086	89,298	126,846	33,338	20,705	31,301	16,420	101,764
97087	14,557	-	-	-	-	7,687	7,687
97088	109,287	106,281	27,933	17,348	26,226	19,025	90,532
97090	421,613	-	-	-	-	73,377	73,377
97091	72,677	57,911	15,221	9,453	14,290	11,219	50,183
97092	106,462	128,162	33,684	20,920	31,626	8,119	94,349
97093	31,287	49,685	13,058	8,110	12,261	7,347	40,776
97094	215,206	275,738	72,470	45,008	68,042	21,605	207,125
97095	95,382	232,798	61,185	37,999	57,446	38,989	195,619
97096	356,215	422,984	111,170	69,043	104,377	54,036	338,626
97097	77,348	65,150	17,123	10,634	16,077	5,067	48,901
97098	54,535	21,388	5,621	3,491	5,278	15,195	29,585
97099	137,423	170,938	44,926	27,902	42,181	6,656	121,665
97100	29,331	68,441	17,988	11,171	16,889	4,110	50,158
97101	21,836	217,826	57,250	35,555	53,752	25,231	171,788
97102	-	325,917	85,659	53,199	80,424	41,212	260,494
97103	-	229,014	60,190	37,381	56,512	28,959	183,042
97104	-	99,864	26,247	16,301	24,643	12,628	79,819
97106	-	-	-	-	-	-	-
99000	3,610,380	5,156,425	1,355,230	841,672	1,272,419	71,614,678	75,083,999
99011	-	-	-	-	-	-	-
99019	7,190,668	10,996,107	2,890,036	1,794,871	2,713,440	419,102	7,817,449
99022	107,983	144,779	38,051	23,632	35,726	1,578	98,987
Total TRF	\$ 1,086,351,284	\$ 1,645,212,583	\$ 432,400,654	\$ 268,544,537	\$ 405,978,768	\$ 102,178,553	\$ 1,209,102,512

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

Deferred Inflows of Resources (Credit)				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 85,909	\$ -	\$ 147,569	\$ 38,920	\$ 272,398
7,218	-	12,398	7,376	26,992
-	-	-	9,916	9,916
6,047	-	10,388	13,645	30,080
-	-	-	111,321	111,321
3,295	-	5,660	18,526	27,481
7,292	-	12,527	5,666	25,485
2,827	-	4,856	3,313	10,996
15,690	-	26,951	6,486	49,127
13,246	-	22,754	5,804	41,804
24,068	-	41,342	17,800	83,210
3,707	-	6,368	7,172	17,247
1,217	-	2,090	21,233	24,540
9,726	-	16,707	9,444	35,877
3,894	-	6,689	2,047	12,630
12,394	-	21,290	1,687	35,371
18,545	-	31,855	4,060	54,460
13,031	-	22,384	3,800	39,215
5,682	-	9,761	4,769	20,212
-	-	-	-	-
293,402	-	503,988	214,215	1,011,605
-	-	-	-	-
625,681	-	1,074,758	839,619	2,540,058
8,238	-	14,151	67,928	90,317
\$ 93,612,996	-	\$ 160,802,898	\$ 102,178,553	\$ 356,594,447

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	Total Employer Pension Expense
\$ 749,619	-	\$ 19,672	\$ 769,291
62,979	-	1,885	64,864
-	-	-	-
52,768	-	1,331	54,099
-	-	(1,296)	(1,296)
28,753	-	(805)	27,948
63,632	-	481	64,113
24,669	-	740	25,409
136,903	-	2,457	139,360
115,584	-	4,738	120,322
210,011	-	6,031	216,042
32,347	-	(107)	32,240
10,619	-	(577)	10,042
84,870	-	(331)	84,539
33,981	-	203	34,184
108,150	-	2,705	110,855
161,817	-	4,315	166,132
113,705	-	2,923	116,628
49,583	-	911	50,494
-	-	-	-
2,560,156	-	13,948,868	16,509,024
-	-	-	-
5,459,548	-	(88,146)	5,371,402
71,882	-	(13,961)	57,921
\$ 816,845,196	\$ 57,362	\$ -	\$ 816,902,558

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

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

Note 1. Summary

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

Note 2. Plan Description

The Teachers' 1996 Defined Benefit Account is a cost-sharing, multiple-employer defined benefit pension plan administered by INPRS. For additional details about this plan, refer to Note 1 in the Annual Comprehensive Financial Report (ACFR) available on the INPRS website.

Note 3. Special Funding Situation

This pension plan does not have a special funding situation.

Note 4. Basis of the Allocation

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

Note 5. Collective Net Pension Liability

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

Total pension liability	\$ 10,023,470,935
Plan fiduciary net position	<u>8,378,258,352</u>
Net pension liability	<u><u>\$ 1,645,212,583</u></u>

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

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

Note 5. Collective Net Pension Liability (Continued)

Actuarial Assumptions

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

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

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

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

- The investment return assumption is 6.25 percent.
- The price inflation assumption is 2.00 percent per year.
- Future salary increase rates are a service-based table ranging from 2.65 percent to 11.90 percent per year.
- The following COLAs, compounded annually, are assumed: 0.4 percent beginning on January 1, 2026, 0.5 percent beginning on January 1, 2034, and 0.6 percent beginning on January 1, 2039.
- 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 TRF '96 Actuarial Valuation report located at:

<https://www.in.gov/inprs/publications/actuarial-valuation-reports/>

The change in the collective net pension liability for fiscal year 2024 is calculated as set forth in the following table:

Net pension liability - beginning July 1, 2023	\$ 1,086,351,284
Total pension expense	816,902,558
Change in deferred outflows of resources	(67,504,071)
Change in deferred inflows of resources	65,857,572
Defined benefit plan employer contributions*	<u>(256,394,760)</u>
Net pension liability - ending June 30, 2024	<u>\$ 1,645,212,583</u>

* Does not include \$69,742 in employer contributions for INPRS members

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

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

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 18, Deferred Outflows of Resources and Table 19, Deferred Inflows of Resources in the TRF '96 DB Actuarial Valuation report located at:

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

Average Expected Remaining Service Lives

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

	<u>Years</u>
June 30, 2024	9.61
June 30, 2023	8.80
June 30, 2022	8.13
June 30, 2021	7.43
June 30, 2020	6.60
June 30, 2019	6.07
June 30, 2018	5.47
June 30, 2017	7.00
June 30, 2016	6.00
June 30, 2015	5.00
June 30, 2014	3.00

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

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

Note 7. Collective Pension Expense

As part of the plan pension expense, employer's service purchase credits (specific liabilities of individual employers) are expensed in the year purchased. The total pension expense allocated to employers has been reduced by the amount of contributions paid by INPRS.

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

Service cost	\$	266,684,856
Interest on the total pension liability		562,565,858
Pension plan administrative expenses		6,438,845
Projected earnings on plan investments		(485,810,533)
Plan amendments		335,569,937
Recognition of outflow (inflow) of resources due to amortization		131,399,567
Miscellaneous (income)/expense		<u>(3,334)</u>
Total pension expense before reconciling items		816,845,196
Reconciling items:		
Employer specific liability payments		<u>57,362</u>
Total pension expense - Schedule of Pension Amounts	\$	<u><u>816,902,558</u></u>

Note 8. Additional Financial and Actuarial Information

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

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

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

**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
1005	\$ 351,420	\$ 95,340	\$ 418,578	\$ 136,060	\$ 60,129	\$ 89,718	\$ 288,793	\$ 1,088,618
1006	320,343	89,709	395,235	129,572	57,807	86,478	272,679	1,031,480
1007	391,801	101,916	465,356	148,867	63,486	97,508	316,515	1,193,648
2013	7,436,948	1,898,452	8,742,265	2,758,425	1,150,627	1,826,305	6,055,227	22,431,301
2016	2,532,695	687,986	3,055,856	1,000,783	444,513	667,014	2,101,946	7,958,098
2017	1,873,246	549,308	2,288,686	749,985	341,358	502,194	1,564,377	5,995,908
2018	1,927,322	540,024	2,347,129	772,490	347,945	510,359	1,593,718	6,111,665
3011	232,389	63,067	282,081	92,142	40,690	61,087	191,527	730,594
3013	3,124,192	834,979	3,705,623	1,214,157	539,768	816,620	2,578,741	9,689,888
4005	410,308	107,162	494,246	158,469	67,539	104,601	340,141	1,272,158
5003	345,982	87,261	406,774	129,597	54,530	85,887	277,802	1,041,851
6003	2,064,031	577,290	2,479,578	822,853	375,951	549,889	1,728,471	6,534,032
6013	1,016,680	248,482	1,179,287	374,534	155,866	245,924	831,436	3,035,529
6015	358,689	89,029	429,965	133,887	53,801	85,716	284,389	1,076,787
7001	414,554	90,258	469,882	138,697	49,519	89,658	331,181	1,169,195
8006	245,097	64,709	282,917	90,941	39,682	58,150	195,456	731,855
8009	286,868	78,718	371,049	116,359	47,686	73,129	241,677	928,618
9001	956,559	221,367	1,098,980	335,073	128,904	228,680	786,711	2,799,715
9002	208,487	53,346	250,503	79,332	33,026	50,081	167,362	633,650
9003	296,903	79,859	355,126	118,115	53,451	80,553	243,566	930,670
10000	-	(144,669)	(144,672)	(140,007)	(140,011)	(146,505)	(117,507)	(833,371)
10001	456,723	174,607	616,502	232,290	128,478	170,182	424,382	1,746,441
10002	723,656	275,133	944,401	362,496	205,267	268,430	666,551	2,722,278
10013	268,264	55,021	318,487	90,944	29,045	54,132	213,076	760,705
10016	2,454,744	572,401	2,797,108	865,698	343,059	555,377	1,974,679	7,108,322
10017	8,406	3,044	10,529	4,021	2,263	2,970	8,435	31,262
11015	1,067,851	283,939	1,275,826	408,753	175,723	272,079	883,214	3,299,534
12001	258,309	61,695	292,699	94,315	40,046	62,395	207,754	758,904
12002	277,438	75,376	322,358	107,398	49,374	70,861	228,261	853,628
12003	224,228	59,690	267,670	86,786	37,929	55,991	182,610	690,676
12004	677,279	141,996	793,685	231,711	78,615	142,837	529,210	1,918,054
13009	336,704	85,886	396,350	126,634	53,695	79,718	269,004	1,011,287
14009	505,573	135,361	598,398	198,953	90,173	132,126	426,765	1,581,776
14010	220,780	60,507	259,207	84,416	37,740	56,519	179,865	678,254
14011	309,251	85,608	369,666	123,633	56,896	83,094	258,121	977,018
14025	33,873	9,322	39,469	13,415	6,323	8,798	27,189	104,516
15018	438,477	105,619	556,159	165,178	59,327	102,879	358,551	1,347,713
15020	352,413	76,027	501,358	132,646	32,735	76,083	292,687	1,111,536
16001	465,718	122,876	547,858	175,522	75,684	115,472	379,124	1,416,536
16002	555,289	147,240	647,682	212,701	95,139	142,554	458,883	1,704,199
17001	571,908	155,749	718,788	228,176	95,891	148,137	477,389	1,824,130
17004	394,039	97,741	459,471	146,450	61,465	97,652	322,695	1,185,474
17006	816,667	196,224	945,325	296,745	120,765	199,111	661,309	2,419,479
18005	208,207	56,207	252,486	82,315	36,202	55,564	178,545	661,319
18008	254,248	67,891	294,245	99,090	45,918	67,212	213,027	787,383
18012	1,285,935	277,189	1,584,267	456,471	149,398	295,426	1,107,712	3,870,463
18014	241,227	62,822	286,752	92,884	40,273	61,444	201,232	745,407
18015	302,953	78,101	366,865	114,443	46,598	73,653	244,193	923,853
18016	661,707	188,826	784,675	268,347	128,365	181,242	547,600	2,099,055
18017	634,832	176,419	760,104	253,075	115,947	169,667	532,266	2,007,478
19016	279,647	76,013	334,794	110,280	49,485	72,252	233,559	876,383
19017	442,368	123,527	532,415	177,926	81,866	118,863	373,101	1,407,698
19019	191,281	49,660	222,291	70,344	29,783	45,425	150,917	568,420
19020	827,506	228,437	993,142	328,739	149,086	223,181	697,216	2,619,801
20015	688,701	186,684	804,513	266,375	121,233	178,991	567,139	2,124,935
20018	1,245,481	323,944	1,482,268	481,967	209,843	311,130	1,010,712	3,819,864
20019	1,449,428	277,356	1,608,913	457,827	145,006	288,270	1,116,900	3,894,272
20020	960,025	242,932	1,112,542	358,325	154,032	234,711	754,596	2,857,138
20021	371,990	100,772	446,676	145,562	64,297	95,838	307,739	1,160,884

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 4,645,549	\$ 2,238,312	\$ 297,055
4,390,821	2,115,579	280,766
5,223,298	2,516,682	333,998
98,357,594	47,390,513	6,289,372
34,030,483	16,396,518	2,176,043
24,997,869	12,044,437	1,598,462
25,971,368	12,513,487	1,660,712
3,147,569	1,516,557	201,268
41,256,096	19,877,952	2,638,077
5,563,049	2,680,380	355,723
4,591,940	2,212,482	293,627
27,339,253	13,172,559	1,748,180
13,377,338	6,445,449	855,400
4,899,936	2,360,880	313,321
5,455,831	2,628,721	348,867
3,135,959	1,510,963	200,526
4,201,311	2,024,270	268,648
12,612,811	6,077,086	806,513
2,833,426	1,365,197	181,180
3,956,143	1,906,143	252,971
-	-	-
6,350,795	3,059,931	406,095
9,618,557	4,634,399	615,048
3,786,438	1,824,376	242,120
31,972,851	15,405,113	2,044,470
107,560	51,824	6,878
14,255,229	6,868,433	911,535
3,320,005	1,599,640	212,294
3,549,466	1,710,198	226,967
2,989,132	1,440,219	191,137
9,365,878	4,512,654	598,891
4,461,844	2,149,799	285,308
6,654,694	3,206,355	425,527
2,855,621	1,375,891	182,600
4,082,483	1,967,016	261,050
433,311	208,777	27,708
6,475,086	3,119,817	414,043
6,112,798	2,945,260	390,876
6,107,676	2,942,792	390,549
7,192,150	3,465,311	459,894
8,091,894	3,898,825	517,428
5,198,713	2,504,836	332,426
10,765,859	5,187,191	688,411
2,820,792	1,359,110	180,373
3,253,079	1,567,394	208,015
18,785,023	9,050,973	1,201,188
3,218,251	1,550,613	205,788
4,150,092	1,999,591	265,373
8,563,449	4,126,029	547,581
8,388,622	4,041,794	536,402
3,719,171	1,791,966	237,818
5,876,509	2,831,411	375,767
2,481,041	1,195,411	158,648
10,990,198	5,295,281	702,757
8,879,299	4,278,211	567,777
16,647,149	8,020,905	1,064,484
19,136,726	9,220,429	1,223,678
12,497,739	6,021,643	799,155
4,971,301	2,395,265	317,885

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
20022	\$ 469,819	\$ 129,432	\$ 557,598	\$ 187,567	\$ 86,975	\$ 125,951	\$ 388,053	\$ 1,475,576
20023	3,170,871	699,840	3,606,002	1,093,224	410,490	724,169	2,556,036	9,089,761
21010	788,532	196,389	913,172	288,937	120,551	190,034	637,630	2,346,713
21011	20,646	6,601	24,987	8,877	4,559	5,185	18,735	68,944
22001	2,870,847	729,711	3,394,996	1,080,344	454,193	716,040	2,349,612	8,724,896
23001	125,867	24,354	138,771	38,017	11,142	25,108	97,193	334,585
23002	250,338	70,272	306,201	101,801	46,377	67,394	208,580	800,625
23003	254,038	63,967	292,454	94,803	41,131	63,626	210,290	766,271
24015	432,821	99,889	494,362	146,951	54,282	92,061	345,161	1,232,706
25006	208,722	56,387	244,038	81,706	37,628	55,030	176,900	651,689
25007	439,364	106,155	502,052	159,096	66,093	103,421	349,054	1,285,871
26013	511,791	116,892	572,849	176,302	69,190	117,757	405,588	1,458,578
26014	516,696	144,274	609,919	205,073	95,682	139,329	424,180	1,618,457
26015	155,763	32,577	177,440	50,926	16,901	32,219	119,453	429,516
27011	790,777	209,203	1,018,100	303,479	113,450	188,089	672,940	2,505,261
27014	250,147	57,724	289,847	87,415	32,879	58,404	199,748	726,017
27015	609,351	158,207	716,457	230,663	99,511	150,976	500,568	1,856,382
27016	379,527	95,310	443,311	142,220	60,471	93,492	310,659	1,145,463
28002	263,865	68,718	313,940	93,914	36,305	61,447	210,504	784,828
28004	263,365	72,730	322,054	105,492	46,923	68,815	219,924	835,938
28005	180,816	44,584	211,543	66,036	26,808	42,707	142,892	534,570
28006	177,517	46,872	207,553	68,259	30,506	43,724	141,704	538,618
28007	134,026	29,086	148,591	45,309	17,239	28,916	105,784	374,925
28008	79,542	23,513	98,714	33,739	16,069	23,157	69,197	264,389
29008	3,324,458	934,959	4,030,716	1,323,622	596,350	892,371	2,773,159	10,551,177
29009	4,914,884	1,332,468	5,813,028	1,907,546	854,940	1,269,581	4,036,479	15,214,042
29012	482,326	123,328	571,182	180,739	75,521	121,007	395,288	1,467,065
29013	5,975,813	1,589,665	7,058,073	2,305,964	1,021,287	1,551,031	4,939,076	18,465,096
29014	2,733,161	789,469	3,348,819	1,127,682	526,425	763,775	2,334,947	8,891,117
29015	307,463	81,876	360,879	116,257	50,714	76,010	250,216	935,952
30012	286,949	77,225	337,478	110,241	49,098	72,290	231,653	877,985
30013	1,176,997	333,330	1,420,523	474,582	219,180	319,413	985,978	3,753,006
30014	1,149,256	344,416	1,443,105	485,050	226,934	319,788	968,415	3,787,708
30015	903,978	263,939	1,083,482	369,898	177,367	250,627	764,094	2,909,407
30016	-	(37,031)	(37,032)	(35,866)	(35,859)	(27,842)	(16,150)	(189,780)
31001	154,031	38,512	175,723	56,638	24,394	36,677	123,655	455,599
31006	709,959	173,256	844,282	260,499	102,852	168,292	583,421	2,132,602
31008	423,942	107,601	502,458	159,743	66,984	105,173	355,971	1,297,930
32004	3,010,515	854,252	3,672,212	1,242,473	580,461	847,630	2,514,918	9,711,946
32005	655,975	168,020	767,683	245,768	104,890	167,470	541,290	1,995,121
32006	1,315,567	356,780	1,572,361	507,231	221,649	329,264	1,071,743	4,059,028
32007	2,589,804	701,558	3,091,498	1,016,215	454,756	669,533	2,078,907	8,012,467
32008	431,035	117,973	505,521	168,391	77,342	112,421	365,883	1,347,531
32010	471,151	129,443	572,638	189,123	84,996	127,130	386,557	1,489,887
33001	158,939	42,731	186,820	61,525	27,673	41,877	133,371	493,997
33005	267,271	60,519	306,689	98,194	40,365	63,393	215,102	784,262
33007	322,506	80,907	370,435	120,028	52,011	81,441	264,003	968,825
33008	137,764	37,595	161,633	52,985	23,841	35,413	112,099	423,566
33010	841,393	213,576	968,808	312,454	135,038	211,338	688,157	2,529,371
34001	435,145	114,464	516,209	168,251	73,871	111,946	357,781	1,342,522
34002	328,965	77,126	372,646	116,808	47,391	78,123	260,970	953,064
34003	651,681	166,198	756,183	240,181	101,583	159,053	525,538	1,948,736
34005	1,267,049	291,067	1,453,355	446,033	172,976	286,328	1,021,579	3,671,338
34007	317,150	82,643	371,995	119,901	51,917	80,158	254,601	961,215
35015	1,134,434	291,494	1,344,847	425,182	177,716	277,830	944,182	3,461,251
35016	28,722	9,284	34,845	12,572	6,559	8,731	26,445	98,436
36001	57,420	15,921	69,350	22,635	10,094	14,458	46,684	179,142
36008	94,406	21,228	105,955	31,719	11,821	20,514	77,735	268,972
36013	1,284,123	352,633	1,516,679	498,551	225,087	331,364	1,063,092	3,987,406
36014	317,507	75,433	383,608	118,650	46,256	77,494	260,118	961,559

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 6,153,432	\$ 2,964,838	\$ 393,475
41,766,577	20,123,911	2,670,720
10,301,475	4,963,442	658,717
264,289	127,339	16,900
38,304,866	18,455,995	2,449,364
1,644,466	792,334	105,154
3,390,687	1,633,696	216,814
3,283,811	1,582,201	209,980
5,669,243	2,731,546	362,514
2,696,843	1,299,389	172,447
5,689,731	2,741,418	363,824
6,552,939	3,157,327	419,021
6,692,254	3,224,452	427,929
2,081,875	1,003,086	133,123
11,625,312	5,601,291	743,368
3,336,054	1,607,373	213,320
8,022,920	3,865,591	513,017
5,001,349	2,409,743	319,806
3,524,198	1,698,024	225,351
3,583,270	1,726,486	229,128
2,399,432	1,156,091	153,429
2,309,287	1,112,657	147,665
1,717,539	827,542	109,826
1,080,718	520,710	69,105
44,491,419	21,436,791	2,844,957
64,393,355	31,025,912	4,117,565
6,436,501	3,101,226	411,575
78,590,535	37,866,377	5,025,389
36,782,300	17,722,394	2,352,005
4,009,753	1,931,973	256,399
3,740,341	1,802,166	239,172
15,624,820	7,528,328	999,113
15,790,087	7,607,957	1,009,680
11,778,285	5,674,996	753,150
-	-	-
1,971,925	950,110	126,093
9,643,825	4,646,574	616,664
5,674,706	2,734,179	362,863
40,499,081	19,513,208	2,589,671
8,618,083	4,152,352	551,074
17,470,065	8,417,401	1,117,105
34,347,698	16,549,358	2,196,327
5,569,879	2,683,671	356,160
6,369,575	3,068,980	407,296
2,070,949	997,821	132,425
3,537,856	1,704,605	226,224
4,161,019	2,004,856	266,072
1,782,757	858,965	113,997
10,853,956	5,229,637	694,045
5,773,730	2,781,890	369,195
4,247,067	2,046,315	271,574
8,479,109	4,085,392	542,188
16,704,172	8,048,380	1,068,131
4,158,629	2,003,704	265,919
15,138,583	7,294,050	968,021
367,410	177,025	23,494
767,941	370,008	49,105
1,217,643	586,683	77,861
16,729,440	8,060,555	1,069,746
4,429,064	2,134,005	283,212

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
37006	\$ 366,206	\$ 81,785	\$ 415,081	\$ 126,954	\$ 48,656	\$ 83,297	\$ 295,587	\$ 1,051,360
37010	724,015	188,185	854,551	273,354	116,815	178,825	583,133	2,194,863
38011	752,418	170,118	864,717	261,129	97,951	170,076	612,215	2,176,206
39003	249,969	60,770	298,698	90,545	34,660	56,930	200,505	742,108
39004	662,656	179,576	792,601	268,183	124,164	180,640	564,585	2,109,749
39005	93,317	15,494	98,576	27,245	7,731	18,157	71,116	238,319
40001	1,007,790	242,739	1,160,216	362,368	146,822	240,137	810,747	2,963,029
41003	2,170,310	606,586	2,594,439	862,793	395,793	584,036	1,805,023	6,848,670
41005	1,240,224	329,088	1,450,188	481,015	217,635	322,982	1,010,547	3,811,455
41006	146,022	37,444	167,425	56,301	25,769	38,414	119,564	444,917
41007	433,782	119,814	534,569	174,041	76,611	111,859	359,732	1,376,626
41009	167,801	41,755	209,725	64,707	25,239	41,185	144,545	527,156
41010	1,848,691	503,968	2,206,104	721,828	321,945	487,558	1,541,318	5,782,721
41011	958,018	268,692	1,138,087	382,972	178,729	255,955	798,807	3,023,242
41012	147,770	20,398	156,399	38,580	6,627	23,925	106,085	352,014
42001	248,211	67,657	296,978	97,668	43,795	64,862	202,120	773,080
42002	280,859	78,887	328,919	111,461	52,725	75,623	231,638	879,253
42003	663,730	181,721	792,876	263,219	119,638	176,824	557,140	2,091,418
43005	1,475,966	368,774	1,753,022	541,063	215,867	346,129	1,203,836	4,428,691
43006	709,328	171,279	827,552	258,955	104,775	166,916	568,321	2,097,798
43007	442,130	115,571	519,956	169,921	74,927	112,122	363,514	1,356,011
43011	332,483	85,052	383,015	124,790	54,792	87,435	279,159	1,014,243
44001	367,263	82,737	420,234	124,654	45,373	77,652	294,001	1,044,651
44002	325,560	90,784	405,759	130,483	56,483	86,617	281,328	1,051,454
44003	458,773	114,947	550,634	169,395	67,043	110,775	372,903	1,385,697
45005	357,523	90,270	419,043	133,655	56,419	89,446	289,699	1,078,532
45013	800,150	163,225	940,528	272,682	90,067	185,643	667,370	2,319,515
45014	217,262	47,717	260,914	74,638	24,561	48,364	174,440	630,634
45016	582,545	151,236	700,834	228,383	99,269	147,984	487,479	1,815,185
45017	2,620,217	579,130	2,992,099	890,791	323,913	529,808	1,995,471	7,311,212
45018	606,417	145,271	698,546	219,170	89,194	141,390	477,661	1,771,232
45019	890,117	238,791	1,065,721	346,822	152,547	230,390	737,349	2,771,620
45020	970,157	267,942	1,195,301	390,439	172,570	265,092	804,934	3,096,278
45022	254,526	69,286	314,408	100,368	42,787	65,412	215,059	807,320
45025	1,512,708	357,488	1,757,200	544,718	215,895	351,520	1,246,697	4,473,518
45026	337,636	72,888	402,512	116,326	38,889	68,555	273,119	972,289
45027	1,075,578	170,880	1,191,592	324,056	84,258	196,837	787,668	2,755,291
45028	633,936	147,916	779,831	233,094	84,643	148,502	493,396	1,887,382
45029	2,313,151	590,218	2,691,515	860,906	367,249	572,795	1,869,334	6,952,017
45030	2,468,634	707,260	2,966,595	1,000,049	469,269	673,169	2,071,171	7,887,513
45031	614,421	183,424	756,893	260,051	125,337	176,808	525,266	2,027,779
45032	646,341	150,085	743,963	232,764	93,246	150,778	516,952	1,887,788
45033	-	(6)	(3)	-	-	-	-	(9)
45034	-	(688)	(684)	(748)	(751)	(737)	60	(3,548)
46008	198,860	49,810	240,172	75,182	30,457	48,112	158,265	601,998
46009	74,943	15,929	84,946	26,200	9,984	16,199	57,210	210,468
46014	225,864	65,507	274,107	92,315	43,307	60,673	194,526	730,435
46020	582,215	157,092	686,346	225,848	101,513	149,947	476,216	1,796,962
46021	1,571,170	404,579	1,844,970	589,877	251,489	387,410	1,255,706	4,734,031
46022	1,340,453	323,182	1,653,997	500,347	187,706	325,787	1,081,846	4,072,865
47011	393,383	97,111	466,591	147,572	60,779	97,196	319,559	1,188,808
47013	786,121	182,022	939,224	280,275	102,384	170,447	622,809	2,297,161
48014	341,755	80,791	400,417	124,194	49,105	78,517	266,794	999,818
48016	1,625,618	412,155	1,913,461	596,524	243,824	356,659	1,247,458	4,770,081
48017	341,139	95,408	425,579	138,416	60,844	89,182	285,783	1,095,212
48020	668,333	183,151	802,733	262,951	117,387	172,881	546,275	2,085,378
48021	975,237	274,760	1,174,113	394,596	183,311	262,920	815,881	3,105,581
49002	1,862,241	488,315	2,198,655	721,069	319,262	481,139	1,527,844	5,736,284
49004	5,131,546	1,269,649	5,973,416	1,917,034	812,000	1,243,884	4,082,807	15,298,790
49005	4,390,105	1,193,186	5,263,865	1,723,209	766,897	1,148,020	3,677,840	13,773,017

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 4,789,986	\$ 2,307,904	\$ 306,291
9,576,899	4,614,328	612,385
9,982,553	4,809,779	638,324
3,419,370	1,647,516	218,648
8,810,324	4,244,978	563,367
1,194,082	575,331	76,354
13,185,779	6,353,153	843,151
28,568,847	13,765,000	1,826,805
16,112,082	7,763,100	1,030,270
1,868,122	900,096	119,455
5,960,849	2,872,048	381,160
2,414,115	1,163,165	154,368
24,462,803	11,786,632	1,564,248
12,494,666	6,020,162	798,958
1,954,511	941,720	124,979
3,295,762	1,587,959	210,744
3,593,514	1,731,422	229,783
8,783,349	4,231,980	561,642
19,894,082	9,585,338	1,272,106
9,431,779	4,544,406	603,105
5,811,631	2,800,152	371,619
4,282,237	2,063,261	273,823
4,850,424	2,337,024	310,155
4,526,721	2,181,058	289,456
6,261,674	3,016,991	400,396
4,725,109	2,276,645	302,142
11,171,171	5,382,477	714,329
3,063,911	1,476,249	195,919
7,898,629	3,805,706	505,069
34,678,572	16,708,779	2,217,485
7,951,555	3,831,207	508,454
11,884,479	5,726,162	759,940
13,327,826	6,421,594	852,234
3,522,832	1,697,366	225,264
20,116,372	9,692,441	1,286,320
4,737,402	2,282,568	302,928
14,669,418	7,067,998	938,020
9,081,784	4,375,772	580,725
30,199,313	14,550,589	1,931,063
32,470,698	15,644,985	2,076,304
8,241,795	3,971,050	527,013
8,535,108	4,112,373	545,768
-	-	-
-	-	-
2,735,769	1,318,144	174,936
991,938	477,934	63,428
2,998,010	1,444,497	191,705
7,606,340	3,664,876	486,379
20,700,949	9,974,101	1,323,700
19,126,141	9,215,329	1,223,001
5,310,028	2,558,470	339,544
10,882,297	5,243,293	695,857
4,593,647	2,213,304	293,736
21,576,450	10,395,934	1,379,683
4,745,255	2,286,352	303,430
8,904,567	4,290,385	569,393
12,925,246	6,227,623	826,491
24,580,606	11,843,392	1,571,781
67,601,362	32,571,590	4,322,697
58,502,846	28,187,756	3,740,903

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
49006	\$ 4,572,217	\$ 1,259,193	\$ 5,442,755	\$ 1,799,059	\$ 816,222	\$ 1,162,574	\$ 3,736,834	\$ 14,216,637
49007	3,084,499	713,140	3,567,862	1,089,122	418,472	688,436	2,374,055	8,851,087
49008	3,258,528	780,431	3,701,847	1,156,403	470,093	740,084	2,545,937	9,394,795
49009	3,426,004	871,012	4,040,609	1,292,841	548,225	829,084	2,763,834	10,345,605
49010	823,549	208,961	974,900	309,485	129,536	199,195	669,278	2,491,355
49011	7,673,233	1,665,934	8,773,991	2,647,362	977,362	1,662,560	6,072,064	21,799,273
49012	594,899	159,339	707,485	227,928	99,156	147,690	488,772	1,830,370
49015	2,482,905	691,057	2,998,126	997,162	455,162	666,056	2,044,803	7,852,366
49016	340,433	119,286	426,773	161,329	89,095	108,123	298,028	1,202,634
49017	-	(13,449)	(13,461)	(14,893)	(14,883)	(15,443)	(431)	(72,560)
49018	97,263	11,321	102,341	25,230	3,852	11,744	82,652	237,140
50003	339,086	83,921	395,715	124,513	51,263	80,956	272,363	1,008,731
50004	258,226	68,012	311,260	103,213	46,067	71,078	217,723	817,353
50007	223,896	62,087	266,559	84,499	36,463	55,641	183,245	688,494
50009	153,659	42,339	185,862	61,040	27,320	41,244	129,555	487,360
50010	799,756	198,790	957,461	294,005	115,780	191,409	642,447	2,399,892
51004	163,440	48,268	209,953	69,326	31,337	46,206	143,324	548,414
51006	162,320	38,358	187,065	56,850	21,921	36,384	129,001	469,579
51008	187,692	52,493	223,643	74,463	34,257	49,900	155,331	590,087
52001	183,534	45,697	211,393	65,454	26,527	40,806	148,779	538,656
52003	470,151	113,915	532,453	170,034	71,709	113,596	386,906	1,388,613
52004	399,720	83,753	461,237	133,300	44,619	81,178	317,317	1,121,404
52005	381,758	97,492	464,283	143,499	57,331	93,777	318,435	1,174,817
53012	691,571	195,122	836,429	279,283	128,625	189,475	581,289	2,210,223
53013	3,291,083	871,394	3,945,430	1,277,546	555,374	855,688	2,722,969	10,228,401
54014	611,954	162,494	766,455	237,639	95,751	153,957	507,878	1,924,174
54015	346,042	83,806	401,921	128,102	53,373	84,201	277,132	1,028,535
54016	455,104	113,275	536,613	164,789	65,333	105,960	364,168	1,350,138
55003	91,623	20,069	105,054	31,490	11,523	21,422	74,713	264,271
55004	978,921	237,345	1,146,315	358,171	144,627	231,139	785,552	2,903,149
55005	1,023,156	255,802	1,177,917	383,472	166,848	257,224	844,639	3,085,902
55008	388,362	111,088	459,295	155,290	73,479	106,878	330,564	1,236,594
56009	228,369	57,264	268,252	83,423	33,864	53,796	187,427	684,026
56010	235,151	57,012	277,573	85,359	33,542	54,810	194,572	702,868
57006	834,019	213,620	968,960	312,888	135,441	206,234	673,772	2,510,915
57007	469,274	110,943	540,717	166,353	65,381	109,738	389,615	1,382,747
57009	210,345	51,099	257,132	78,590	30,184	50,997	170,906	638,908
58002	209,357	57,352	251,418	82,958	37,366	54,138	173,467	656,699
59008	218,870	55,206	250,060	84,847	39,072	56,671	180,472	666,328
59010	217,652	56,197	255,206	83,136	36,382	55,824	180,033	666,778
59011	344,123	83,248	394,133	123,561	50,515	77,788	274,532	1,003,777
59012	56,761	16,201	66,745	22,221	10,351	15,045	46,414	176,977
60008	530,961	145,217	643,752	209,115	92,001	138,524	447,145	1,675,754
61000	248,579	68,178	298,348	97,609	43,540	63,706	205,654	777,035
61007	350,785	88,297	409,970	130,522	54,955	87,674	285,640	1,057,058
62002	52,478	14,242	60,945	20,264	9,301	14,799	43,070	162,621
62003	335,196	81,312	399,990	123,424	48,557	79,136	274,395	1,006,814
62004	275,965	78,968	337,296	110,092	49,411	71,878	229,921	877,566
63013	448,596	101,071	501,388	159,124	65,081	102,516	352,907	1,282,087
64001	229,804	63,219	276,509	91,429	41,331	59,788	203,385	735,661
64008	338,846	94,432	423,561	137,191	59,872	91,369	290,492	1,096,917
64009	392,466	111,097	462,917	157,574	74,928	106,670	331,777	1,244,963
64011	1,565,199	405,130	1,916,013	606,925	251,972	378,901	1,254,846	4,813,787
64013	1,549,965	444,074	1,889,957	635,122	295,449	425,336	1,320,035	5,009,973
64015	335,776	40,727	351,118	81,692	8,772	35,680	129,469	647,458
64016	1,580,650	438,396	1,903,788	627,819	283,562	422,475	1,325,080	5,001,120
64017	455,162	128,053	578,220	185,305	79,549	120,782	380,346	1,472,255
65001	343,388	85,065	411,855	125,957	49,188	82,691	279,380	1,034,136
65003	496,007	141,422	619,327	202,197	89,931	132,378	420,856	1,606,111
66001	242,332	58,648	279,084	86,563	34,774	54,624	193,348	707,041

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 60,125,118	\$ 28,969,397	\$ 3,844,637
41,027,318	19,767,723	2,623,448
41,985,793	20,229,534	2,684,737
45,552,674	21,948,123	2,912,817
11,007,954	5,303,836	703,892
102,153,594	49,219,493	6,532,097
7,877,800	3,795,670	503,738
33,156,689	15,975,508	2,120,169
4,419,162	2,129,234	282,579
-	-	-
1,308,129	630,281	83,647
4,480,966	2,159,012	286,531
3,495,857	1,684,369	223,539
2,938,596	1,415,870	187,905
2,062,754	993,873	131,901
10,903,467	5,253,493	697,211
2,323,628	1,119,567	148,582
2,137,192	1,029,739	136,660
2,459,870	1,185,211	157,294
2,381,335	1,147,371	152,272
6,015,141	2,898,206	384,632
5,425,100	2,613,914	346,902
5,271,443	2,539,879	337,077
9,216,660	4,440,758	589,350
44,179,326	21,286,418	2,825,000
8,679,887	4,182,130	555,026
4,571,794	2,202,775	292,339
6,084,116	2,931,440	389,042
1,221,399	588,493	78,101
13,063,537	6,294,254	835,334
13,252,364	6,385,235	847,408
5,004,422	2,411,224	320,002
3,032,156	1,460,949	193,888
3,169,764	1,527,251	202,687
10,855,663	5,230,460	694,154
6,176,651	2,976,025	394,959
2,961,132	1,426,728	189,346
2,789,037	1,343,810	178,342
2,800,305	1,349,239	179,063
2,860,060	1,378,030	182,884
4,467,990	2,152,761	285,701
726,283	349,937	46,441
7,164,833	3,452,150	458,148
3,308,054	1,593,882	211,530
4,623,013	2,227,453	295,614
671,308	323,449	42,926
4,579,989	2,206,724	292,863
3,712,683	1,788,840	237,404
5,753,242	2,772,019	367,885
3,065,277	1,476,907	196,006
4,730,231	2,279,113	302,470
5,056,324	2,436,231	323,321
21,714,058	10,462,236	1,388,482
20,779,826	10,012,106	1,328,744
4,460,820	2,149,306	285,242
21,060,164	10,147,178	1,346,670
6,469,623	3,117,184	413,693
4,696,427	2,262,825	300,308
6,868,447	3,309,345	439,196
3,168,056	1,526,428	202,578

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
66002	\$ 276,079	\$ 71,841	\$ 342,176	\$ 109,941	\$ 46,426	\$ 69,463	\$ 228,800	\$ 868,647
67010	237,355	47,575	258,883	80,332	30,685	53,485	194,143	665,103
67013	489,095	128,447	569,742	185,692	82,014	121,685	401,303	1,488,883
67014	289,420	77,317	337,546	111,689	50,561	73,472	242,484	893,069
67015	289,947	68,385	328,836	102,432	41,235	64,712	229,855	835,455
67016	4,379	(1,234)	2,633	586	(323)	990	2,996	5,648
67017	65,121	15,584	76,448	22,294	8,001	14,540	51,221	188,088
68003	109,134	32,563	135,369	45,601	21,451	31,271	92,257	358,512
68006	237,947	52,318	266,552	82,331	31,994	57,715	187,276	678,186
68007	231,939	60,192	283,171	89,056	36,678	58,687	190,530	718,314
68008	360,416	91,186	432,292	135,873	55,731	86,843	292,255	1,094,180
68011	122,634	32,009	141,401	46,989	21,292	30,631	99,785	372,107
68012	54,941	15,579	67,972	22,275	9,973	15,232	44,439	175,470
69006	529,476	142,173	640,571	206,030	88,939	135,093	436,342	1,649,148
69007	256,544	61,624	293,160	91,758	37,358	56,376	205,899	746,175
69008	862,426	235,800	1,015,170	336,247	153,155	225,733	711,397	2,677,502
69011	257,505	67,040	296,292	98,443	44,582	63,759	210,442	780,558
69012	169,252	44,172	205,849	63,624	25,644	41,654	138,144	519,087
69014	66,913	12,683	91,806	24,324	5,733	13,509	56,636	204,691
69015	-	407	399	825	837	1,086	1,660	5,214
69016	66,981	11,899	71,529	18,463	4,453	11,284	49,274	166,902
70015	432,414	98,029	485,849	148,773	57,662	96,714	340,905	1,227,932
71003	1,259,548	324,525	1,480,574	474,232	202,644	301,935	1,024,561	3,808,471
71004	2,191,873	607,500	2,670,135	881,517	396,953	585,891	1,804,818	6,946,814
71006	299,833	81,390	356,071	116,554	52,025	76,345	237,596	919,981
71007	428,613	122,112	533,457	174,997	78,363	115,486	363,231	1,387,646
71014	4,185,725	1,010,905	4,938,581	1,486,142	563,424	935,295	3,212,345	12,146,692
72007	278,371	61,949	309,759	99,210	40,992	66,705	223,041	801,656
72008	664,794	174,467	786,428	252,733	108,972	166,984	530,608	2,020,192
73009	289,460	78,023	345,072	111,795	49,053	75,492	239,441	898,876
73010	153,598	41,454	188,339	59,877	25,371	39,901	131,278	486,220
73013	939,445	246,117	1,121,920	360,873	155,121	235,410	764,682	2,884,123
73014	288,459	74,537	340,846	107,016	44,454	74,423	238,769	880,045
73015	39,806	9,912	55,320	15,884	5,214	10,080	35,978	132,388
74010	280,229	68,724	324,508	102,408	42,313	67,371	227,871	833,195
74011	498,633	131,119	602,851	194,160	83,331	129,674	422,331	1,563,466
75010	126,697	30,553	149,845	44,775	16,749	28,008	102,936	372,866
75011	354,424	81,870	407,459	125,822	49,332	82,522	292,030	1,039,035
75012	212,667	55,073	250,779	78,827	32,855	49,687	176,706	643,927
76002	97,970	19,546	116,867	32,566	9,695	19,061	78,085	275,820
76004	545,427	144,417	631,693	205,437	90,966	136,180	441,180	1,649,873
76005	236,825	66,088	290,253	97,803	45,139	64,935	197,430	761,648
77011	437,224	121,706	516,462	172,686	79,953	117,862	371,076	1,379,745
77012	184,730	38,016	204,901	62,766	23,560	43,764	154,358	527,365
78001	300,519	75,383	350,916	110,881	46,152	69,988	238,393	891,713
79001	3,030,662	824,802	3,617,511	1,185,434	529,359	783,007	2,490,460	9,430,573
79002	1,914,646	494,934	2,354,790	725,977	289,057	457,692	1,549,202	5,871,652
79003	709,744	203,740	870,655	284,606	127,927	186,641	592,783	2,266,352
80003	178,295	43,398	210,382	67,642	28,419	43,741	150,936	544,518
80004	340,344	89,587	402,357	130,239	56,770	86,124	274,141	1,039,218
81001	291,422	58,226	325,513	101,324	38,538	66,005	236,167	825,773
82001	5,271,161	1,463,328	6,364,444	2,038,872	887,468	1,322,098	4,301,143	16,377,353
83001	157,576	43,005	192,968	61,393	26,165	39,683	133,639	496,853
83002	367,683	85,844	418,500	130,457	52,307	84,529	291,488	1,063,125
84001	3,271,004	837,265	3,839,261	1,243,252	538,000	801,716	2,661,682	9,921,176
84002	157,675	38,110	186,512	57,017	22,148	37,675	126,114	467,576
85001	272,471	66,156	327,576	99,054	37,636	62,205	209,196	801,823
85002	474,217	117,542	567,634	175,537	69,800	111,213	385,695	1,427,421
85003	261,603	62,181	322,889	97,397	36,145	60,915	204,440	783,967
85005	66,908	14,531	74,095	22,787	8,801	15,152	53,543	188,909

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 3,885,120	\$ 1,871,923	\$ 248,430
3,036,936	1,463,252	194,194
6,342,259	3,055,818	405,549
3,740,000	1,802,001	239,150
3,743,073	1,803,482	239,347
55,658	26,817	3,559
874,818	421,503	55,939
1,477,493	711,883	94,477
3,078,935	1,483,488	196,879
3,204,592	1,544,032	204,914
4,902,326	2,362,032	313,474
1,572,077	757,456	100,525
752,917	362,769	48,144
7,162,785	3,451,162	458,017
3,327,518	1,603,260	212,775
11,200,878	5,396,791	716,228
3,294,737	1,587,466	210,678
2,323,628	1,119,567	148,582
1,137,058	547,856	72,708
-	-	-
857,062	412,948	54,804
5,573,635	2,685,480	356,400
16,614,369	8,005,111	1,062,388
29,643,759	14,282,913	1,895,539
3,947,607	1,902,030	252,426
5,911,679	2,848,357	378,016
56,447,605	27,197,503	3,609,482
3,561,417	1,715,957	227,731
8,794,958	4,237,574	562,384
3,837,999	1,849,219	245,417
2,110,899	1,017,070	134,979
12,586,860	6,064,583	804,853
3,827,413	1,844,119	244,740
652,528	314,400	41,725
3,676,147	1,771,236	235,067
6,779,668	3,266,570	433,519
1,714,465	826,061	109,630
4,679,354	2,254,599	299,216
2,812,597	1,355,162	179,849
1,398,616	673,879	89,433
7,002,982	3,374,166	447,798
3,221,665	1,552,258	206,006
5,673,341	2,733,521	362,776
2,398,408	1,155,597	153,364
3,959,900	1,907,953	253,212
40,136,110	19,338,322	2,566,461
26,729,407	12,878,724	1,709,184
9,584,753	4,618,112	612,887
2,399,774	1,156,255	153,451
4,494,966	2,165,758	287,426
3,841,413	1,850,864	245,635
70,437,520	33,938,103	4,504,053
2,155,289	1,038,458	137,818
4,780,767	2,303,462	305,701
43,144,022	20,787,590	2,758,799
2,132,753	1,027,600	136,377
3,757,073	1,810,227	240,242
6,468,599	3,116,691	413,628
3,746,829	1,805,292	239,587
856,038	412,455	54,738

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
86005	\$ 327,147	\$ 96,398	\$ 414,907	\$ 136,906	\$ 62,085	\$ 91,419	\$ 272,264	\$ 1,073,979
87001	2,398,682	633,699	2,810,245	914,669	403,337	609,578	1,987,100	7,358,628
88004	300,319	70,499	341,585	104,982	41,302	65,707	228,725	852,800
88006	243,200	71,321	298,630	100,885	47,485	66,461	204,717	789,499
88008	387,017	91,397	462,586	140,242	53,041	87,418	309,908	1,144,592
88010	10,104	(23,878)	(14,880)	(25,848)	(27,958)	(12,929)	7,475	(98,018)
89001	447,727	130,513	544,629	180,759	83,475	121,809	376,545	1,437,730
89002	254,497	67,555	294,118	100,973	47,743	71,644	214,221	796,254
89003	309,084	81,156	358,698	114,520	49,314	74,288	250,220	928,196
89004	1,005,767	225,900	1,247,854	362,997	122,913	221,855	813,786	2,995,305
89005	170,436	36,120	195,900	56,243	18,708	33,731	133,969	474,671
90001	437,548	128,014	565,838	182,050	79,201	117,960	377,831	1,450,894
90002	559,494	147,488	661,374	211,620	90,891	139,714	456,493	1,707,580
90003	184,046	53,594	231,195	76,384	34,658	49,488	149,192	594,511
91005	208,600	57,786	256,150	82,757	36,159	53,863	174,459	661,174
91006	523,945	134,118	646,462	202,752	82,395	129,760	434,462	1,629,949
91009	227,063	63,350	284,598	93,011	41,046	60,548	193,840	736,393
91010	159,605	40,527	200,875	61,943	24,274	40,311	133,061	500,991
92014	231,782	53,192	277,690	84,272	31,532	55,788	191,546	694,020
92016	809,506	222,911	1,017,863	328,507	141,756	224,597	704,123	2,639,757
97001	64,543	15,093	72,541	21,621	8,120	16,578	54,844	188,797
97002	347,936	96,484	406,235	137,946	65,167	93,406	284,290	1,083,528
97003	-	(6,019)	(6,022)	(5,316)	(5,310)	(4,803)	(2,952)	(30,422)
97006	104,842	27,146	120,466	39,498	17,572	26,478	85,097	316,257
97007	193,245	70,814	242,857	92,721	52,300	68,711	178,882	706,285
97008	45,525	2,577	42,558	9,140	(257)	2,700	20,545	77,263
97009	-	(3,479)	(3,487)	(4,045)	(4,049)	-	-	(15,060)
97010	-	(12,236)	(12,231)	(4,240)	(4,243)	(1,499)	-	(34,449)
97011	60,411	(14,306)	39,481	(8,131)	(20,764)	(16,677)	39,472	19,075
97012	-	(5,699)	(5,703)	(5,420)	(5,416)	(1,974)	550	(23,662)
97016	58,448	12,664	64,694	20,186	7,963	12,362	46,315	164,184
97017	37,868	13,026	46,739	16,736	8,819	12,262	31,758	129,340
97018	1,049	(5,226)	(4,296)	(4,888)	(5,104)	(5,143)	(5,961)	(30,618)
97019	577,612	166,199	683,819	226,223	104,629	151,242	482,449	1,814,561
97020	224,885	66,838	267,589	91,717	44,555	60,906	183,938	715,543
97021	14,321	(35,653)	(22,901)	(32,191)	(35,190)	(33,347)	(6,685)	(165,967)
97022	73,042	19,585	84,607	27,814	12,541	19,250	60,396	224,193
97025	-	(10,556)	(10,560)	(4,695)	(4,697)	(4,608)	-	(35,116)
97026	226,484	66,293	267,908	88,410	41,043	59,334	179,943	702,931
97028	-	46	45	-	-	-	-	91
97029	96,684	25,159	111,236	36,660	16,442	24,895	79,765	294,157
97030	156,681	43,775	183,265	64,573	31,808	40,946	129,093	493,460
97033	-	107	111	-	-	-	-	218
97034	21,111	5,243	24,039	7,655	3,244	5,408	17,471	63,060
97036	48,102	13,220	56,057	19,499	9,437	14,552	40,501	153,266
97037	-	902	900	753	752	244	1,038	4,589
97039	37,546	14,478	47,907	18,841	10,988	14,143	37,720	144,077
97041	-	60	65	-	-	-	-	125
97042	48,468	13,227	56,372	18,594	8,465	12,783	41,120	150,561
97043	144,821	34,851	163,766	51,447	21,161	33,889	115,370	420,484
97044	-	(2,023)	(2,029)	(1,979)	(1,973)	(1,776)	(122)	(9,902)
97045	89,248	16,409	95,870	25,710	7,041	14,595	68,583	228,208
97046	-	(88)	(89)	(1)	8	(18)	(2)	(190)
97047	-	(7,977)	(7,973)	(7,632)	(7,628)	(8,052)	(1,687)	(40,949)
97048	-	(699)	(694)	-	-	-	-	(1,393)
97049	38,648	11,617	46,025	16,283	8,205	11,163	33,836	127,129
97051	108,165	26,018	122,307	38,545	15,921	25,138	82,206	310,135
97052	178,005	52,228	210,704	72,520	35,292	49,958	154,539	575,241
97053	161,797	40,964	184,997	59,344	25,505	37,019	129,459	477,288
97054	123,595	41,130	151,161	56,573	30,728	41,617	128,889	450,098

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 4,577,599	\$ 2,205,572	\$ 292,710
31,280,714	15,071,628	2,000,212
3,896,047	1,877,188	249,129
3,266,738	1,573,975	208,888
5,334,613	2,570,316	341,116
129,413	62,354	8,275
5,951,630	2,867,606	380,571
3,256,153	1,568,875	208,211
3,988,582	1,921,773	255,046
14,687,174	7,076,553	939,156
2,296,311	1,106,405	146,835
6,292,406	3,031,798	402,361
7,385,416	3,558,430	472,253
2,552,406	1,229,796	163,211
2,850,841	1,373,588	182,294
7,363,221	3,547,736	470,833
3,179,666	1,532,022	203,320
2,304,507	1,110,354	147,359
3,226,446	1,554,561	206,312
11,424,875	5,504,717	730,552
825,648	397,812	52,795
4,451,600	2,144,864	284,653
-	-	-
1,341,251	646,240	85,765
2,472,504	1,191,298	158,102
574,675	276,889	36,747
-	-	-
-	-	-
773,063	372,476	49,433
-	-	-
747,795	360,302	47,817
484,530	233,456	30,983
13,317	6,416	852
7,439,025	3,584,260	475,681
2,884,987	1,390,040	184,477
183,363	88,348	11,725
934,573	450,295	59,760
-	-	-
2,897,621	1,396,127	185,285
-	-	-
1,237,106	596,061	79,105
2,004,706	965,904	128,189
-	-	-
270,094	130,136	17,271
615,651	296,632	39,367
-	-	-
480,433	231,481	30,721
-	-	-
620,089	298,771	39,651
1,852,756	892,692	118,473
-	-	-
1,141,839	550,159	73,014
-	-	-
-	-	-
-	-	-
494,433	238,227	31,616
1,383,933	666,805	88,494
2,277,531	1,097,357	145,634
2,069,924	997,328	132,359
1,581,296	761,898	101,114

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account
Schedule of Additional Pension Amounts by Employer
(UNAUDITED)
Year Ended June 30, 2024

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2025	2026	2027	2028	2029	Thereafter	Total
97056	\$ 227,878	\$ 69,850	\$ 266,410	\$ 95,607	\$ 49,436	\$ 68,742	\$ 211,031	\$ 761,076
97057	229,611	77,698	282,095	102,561	54,544	68,920	196,761	782,579
97058	-	(735)	(731)	(1,961)	(1,955)	(1,490)	(10)	(6,882)
97060	-	(19,579)	(19,581)	(25,278)	(25,269)	(24,359)	(29,759)	(143,825)
97061	-	(9,625)	(9,621)	(17,388)	(17,386)	(13,961)	(5,422)	(73,403)
97062	-	(6,244)	(6,240)	(11,062)	(11,061)	(8,004)	-	(42,611)
97063	-	(1,486)	(1,481)	(3,307)	(3,306)	(3,174)	(896)	(13,650)
97064	106,792	38,969	134,025	49,778	27,444	35,003	89,417	374,636
97065	3,743	1,302	4,644	1,134	339	536	2,124	10,079
97066	-	(3,421)	(3,429)	(8,608)	(8,601)	(7,481)	841	(30,699)
97067	-	(1,097)	(1,097)	(1,097)	(1,093)	(1,023)	(1,047)	(6,454)
97068	-	(5,172)	(5,172)	(5,172)	(5,172)	(3,683)	(2,114)	(26,485)
97069	128,398	44,191	158,496	59,112	32,258	42,519	105,541	442,117
97070	-	(3,390)	(3,390)	(3,390)	(3,390)	(3,046)	(3,408)	(20,014)
97071	221,372	78,154	275,259	103,884	57,578	73,753	199,820	788,448
97072	84,104	30,127	104,992	39,899	22,312	27,842	68,367	293,539
97073	8,243	4	4	4	4	306	(1,019)	(697)
97074	17,809	2,884	18,731	4,953	1,230	4,025	15,430	47,253
97075	11,246	3,893	14,109	5,227	2,827	3,963	10,754	40,773
97076	8,055	3,175	10,374	4,115	2,424	3,118	7,363	30,569
97078	106,930	37,390	132,592	49,817	27,452	35,349	89,541	372,141
97079	-	(321)	(321)	(321)	(321)	(523)	(1,177)	(2,984)
97080	91,366	32,800	114,389	43,451	24,283	31,999	83,302	330,224
97081	116,294	42,185	145,917	55,725	31,356	37,986	98,001	411,170
97082	-	80	80	80	80	277	123	720
97083	127,624	46,572	160,187	61,403	34,711	37,816	93,114	433,803
97084	6,950	2,655	8,833	3,462	2,010	(1,651)	3,006	18,315
97085	244,928	93,133	311,169	121,594	70,371	83,320	226,393	905,980
97086	20,576	8,058	26,376	10,449	6,145	6,758	16,986	74,772
97087	-	1	1	1	1	(217)	(2,016)	(2,229)
97088	17,232	6,502	21,850	8,506	4,900	6,348	12,346	60,452
97090	-	(1,294)	(1,294)	(1,294)	(1,294)	(1,294)	(31,474)	(37,944)
97091	9,392	2,014	10,377	3,105	1,141	1,930	4,135	22,702
97092	20,803	6,714	25,222	9,130	4,782	6,528	16,488	68,864
97093	8,069	3,159	10,335	4,096	2,410	3,088	6,692	29,780
97094	44,721	15,871	55,691	21,069	11,714	15,472	38,181	157,998
97095	37,751	16,065	49,684	20,453	12,555	15,728	39,330	153,815
97096	68,621	26,612	87,697	34,586	20,236	26,000	60,285	255,416
97097	10,576	3,063	12,471	4,291	2,081	2,969	6,779	31,654
97098	3,478	465	3,553	868	142	434	(417)	5,045
97099	27,735	7,985	32,671	11,207	5,408	7,738	20,779	85,788
97100	11,101	3,534	13,418	4,824	2,502	3,435	9,815	37,528
97101	35,327	13,304	44,761	17,411	10,020	12,989	37,932	136,417
97102	46,249	20,172	67,239	26,316	15,259	19,701	57,347	206,034
97103	31,441	14,065	47,137	18,382	10,612	13,733	39,898	143,827
97104	10,237	5,772	20,194	7,654	4,266	5,627	16,094	59,607
97106	-	-	-	-	-	-	-	-
99000	807,053	14,199,754	14,944,404	14,304,171	14,129,232	14,211,210	2,283,623	74,072,394
99011	-	-	-	-	-	-	-	-
99019	1,772,028	446,869	2,034,848	643,513	270,452	432,408	1,449,301	5,277,391
99022	23,491	(6,918)	13,988	(2,594)	(7,511)	(2,927)	14,632	8,670
Total TRF	\$ 256,394,755	\$ 80,047,451	\$ 317,637,809	\$ 111,061,448	\$ 55,245,175	\$ 77,668,073	\$ 210,848,109	\$ 852,508,065

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 2,824,890	\$ 1,361,084	\$ 180,635
2,937,571	1,415,376	187,840
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,366,177	658,250	87,359
48,146	23,197	3,079
-	-	-
-	-	-
-	-	-
1,642,759	791,512	105,044
-	-	-
2,832,744	1,364,868	181,137
1,075,937	518,406	68,800
-	-	-
227,753	109,736	14,563
146,827	70,744	9,389
103,462	49,850	6,616
1,368,226	659,237	87,490
-	-	-
1,172,570	564,966	74,979
1,490,810	718,300	95,328
-	-	-
1,632,857	786,741	104,411
88,779	42,776	5,677
3,133,569	1,509,812	200,373
263,265	126,846	16,834
-	-	-
220,582	106,281	14,105
-	-	-
120,194	57,911	7,686
265,997	128,162	17,009
103,121	49,685	6,594
572,285	275,738	36,594
483,164	232,798	30,895
877,891	422,984	56,136
135,218	65,150	8,646
44,390	21,388	2,838
354,776	170,938	22,686
142,047	68,441	9,083
452,092	217,826	28,909
676,430	325,917	43,254
475,311	229,014	30,393
207,266	99,864	13,253
-	-	-
10,702,007	5,156,425	684,328
-	-	-
22,822,092	10,996,107	1,459,335
300,484	144,779	19,214
\$ 3,414,589,581	\$ 1,645,212,583	\$ 218,342,313

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited) Year Ended June 30, 2024

Summary

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

Contributions

As of the measurement date, the schedule provides each employer their contributions and reflects the reversal of any prior year accrual and the addition of any current year accrual. Total contributions exclude employer contributions for INPRS members of \$69,742.

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%.