

# **Indiana Public Retirement System**

**1977 Police Officers' and Firefighters'  
Retirement Fund  
Report on Allocation of Pension Amounts  
For the Year Ended June 30, 2021**

**Indiana Public Retirement System**

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

**Year Ended June 30, 2021**

---

**Table of Contents**

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



## Independent Auditor's Report

RSM US LLP

Board of Trustees  
Indiana Public Retirement System

### Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund as of and for the years ended June 30, 2021 and 2020, and the related Notes to the Schedule. We have also audited the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2021, and the related Notes to the Schedules.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2021 and 2020, and the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Indiana Public Retirement System as of and for the year ended June 30, 2021, and our report thereon, dated December 16, 2021, expressed an unmodified opinion on those financial statements.

### *Other Information:*

Our audit for the year ended June 30, 2021 was conducted for the purpose of forming opinions on the Schedules. The other information (pages 24-34) is presented for the purpose of additional analysis and is not a required part of the Schedules. The other information has not been subjected to the auditing procedures applied in the audit of the Schedules, and accordingly, we do not express an opinion or provide any assurance on it.

## **Restriction on Use**

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

*RSM US LLP*

Indianapolis, Indiana  
January 28, 2022

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 542,622	0.0005715	\$ 506,241	0.0005459
7700200	574,763	0.0006054	536,915	0.0005790
7701100	5,467,502	0.0057588	5,424,160	0.0058495
7701200	5,684,378	0.0059872	5,658,012	0.0061017
7702100	1,061,200	0.0011177	1,020,369	0.0011004
7702200	609,836	0.0006423	514,751	0.0005551
7703100	293,953	0.0003096	279,670	0.0003016
7704100	1,246,458	0.0013129	1,178,881	0.0012713
7704200	1,116,818	0.0011763	1,074,041	0.0011583
7705100	474,420	0.0004997	457,452	0.0004933
7706100	694,668	0.0007317	702,928	0.0007580
7706200	277,817	0.0002926	212,498	0.0002292
7707100	1,573,146	0.0016570	1,580,833	0.0017048
7707200	1,836,065	0.0019339	1,775,690	0.0019149
7708100	2,495,581	0.0026285	2,356,692	0.0025415
7708200	2,418,267	0.0025471	2,412,661	0.0026018
7709100	369,792	0.0003895	336,683	0.0003631
7710100	-	0.0000000	59,783	0.0000645
7711100	5,309,063	0.0055919	5,339,667	0.0057584
7711200	6,209,580	0.0065404	5,862,357	0.0063220
7712100	1,111,094	0.0011703	1,100,539	0.0011868
7712200	458,008	0.0004824	444,792	0.0004797
7713100	751,536	0.0007916	674,355	0.0007272
7713200	678,563	0.0007147	644,010	0.0006945
7714100	647,329	0.0006818	682,650	0.0007362
7714200	687,346	0.0007240	686,417	0.0007402
7715100	740,680	0.0007801	718,720	0.0007751
7716100	3,441,038	0.0036244	3,368,274	0.0036324
7716200	4,664,054	0.0049125	4,539,833	0.0048958
7717100	332,507	0.0003502	265,935	0.0002868
7718100	59,792	0.0000630	70,002	0.0000755
7719100	10,091,036	0.0106286	9,493,108	0.0102375
7719200	12,976,093	0.0136674	11,879,532	0.0128110
7720100	1,541,510	0.0016236	1,404,258	0.0015144
7720200	475,615	0.0005010	395,597	0.0004266
7721100	839,304	0.0008840	751,187	0.0008101
7722100	1,900,669	0.0020019	1,744,036	0.0018808
7722200	1,233,558	0.0012993	1,218,817	0.0013144
7723100	3,206,223	0.0033770	3,245,236	0.0034997
7723200	2,386,965	0.0025141	2,362,953	0.0025482
7724100	271,948	0.0002864	275,420	0.0002970
7724200	111,401	0.0001173	103,283	0.0001114
7725100	1,171,329	0.0012337	1,091,960	0.0011776

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7725200	\$ 635,338	0.0006692	\$ 637,488	0.0006875
7726100	5,398,618	0.0056862	5,421,901	0.0058470
7726200	6,101,045	0.0064261	5,961,836	0.0064293
7727100	1,224,865	0.0012901	1,231,497	0.0013281
7727200	1,317,465	0.0013876	1,266,845	0.0013662
7728100	87,613	0.0000923	86,000	0.0000927
7729100	2,710,360	0.0028547	2,684,344	0.0028948
7729200	3,224,393	0.0033962	3,237,086	0.0034909
7730100	3,798,798	0.0040012	3,743,705	0.0040373
7730200	2,917,076	0.0030725	2,807,838	0.0030280
7731100	1,013,415	0.0010674	961,590	0.0010370
7731200	537,615	0.0005663	512,812	0.0005530
7732100	335,225	0.0003531	311,700	0.0003361
7733100	114,385	0.0001205	94,596	0.0001020
7734100	2,313,182	0.0024364	2,269,245	0.0024472
7735100	4,663,471	0.0049119	4,761,464	0.0051348
7735200	3,977,743	0.0041896	4,231,891	0.0045637
7736100	1,926,461	0.0020291	1,811,889	0.0019540
7737100	9,757,118	0.0102769	8,937,186	0.0096380
7737200	9,555,531	0.0100646	8,455,314	0.0091183
7738100	733,591	0.0007727	707,177	0.0007626
7738200	868,946	0.0009152	822,402	0.0008869
7739100	18,675,974	0.0196709	18,103,288	0.0195228
7739200	17,929,910	0.0188851	17,306,625	0.0186637
7740100	30,194,290	0.0318028	28,917,101	0.0311845
7740200	22,105,776	0.0232834	21,266,094	0.0229336
7741100	1,960,193	0.0020646	1,735,322	0.0018714
7741200	2,100,843	0.0022128	2,025,220	0.0021840
7742100	3,337,728	0.0035155	3,308,773	0.0035682
7742200	3,090,243	0.0032549	3,115,039	0.0033593
7743100	647,640	0.0006821	627,634	0.0006768
7744100	7,945,691	0.0083690	8,518,113	0.0091860
7744200	8,195,679	0.0086323	8,949,287	0.0096510
7745100	454,138	0.0004783	427,526	0.0004610
7746100	3,465,802	0.0036504	3,450,760	0.0037213
7746200	3,463,248	0.0036477	3,160,920	0.0034088
7747100	923,553	0.0009728	832,501	0.0008978
7747200	979,051	0.0010312	838,356	0.0009041
7748100	463,470	0.0004882	493,485	0.0005322
7748200	52,415	0.0000552	51,246	0.0000553
7749100	2,111,511	0.0022240	2,183,097	0.0023543
7749200	2,654,756	0.0027962	2,568,411	0.0027698
7750100	1,341,202	0.0014127	1,274,045	0.0013739

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7750200	\$ 1,599,801	0.0016850	\$ 1,593,210	0.0017181
7751100	4,077,035	0.0042942	4,078,180	0.0043980
7751200	3,532,009	0.0037202	3,264,584	0.0035206
7752100	2,458,830	0.0025898	2,405,016	0.0025936
7753100	14,959,270	0.0157562	13,474,036	0.0145306
7753200	11,100,437	0.0116918	10,106,271	0.0108987
7754100	413,947	0.0004360	415,957	0.0004486
7754200	251,739	0.0002651	278,259	0.0003001
7755100	2,713,318	0.0028579	2,855,015	0.0030789
7756100	5,015,035	0.0052822	5,118,982	0.0055204
7756200	3,738,301	0.0039374	3,832,638	0.0041332
7757100	784,615	0.0008264	692,329	0.0007466
7758100	2,025,656	0.0021336	1,973,037	0.0021277
7758200	2,024,339	0.0021322	1,996,350	0.0021529
7759100	112,858,907	0.1188707	112,935,552	0.1217909
7759200	92,771,554	0.0977137	93,232,105	0.1005426
7760100	207,881	0.0002190	215,340	0.0002322
7761100	1,417,479	0.0014930	1,369,608	0.0014770
7762100	5,894,593	0.0062086	5,689,403	0.0061355
7762200	6,119,662	0.0064457	5,814,694	0.0062706
7763100	944,962	0.0009953	786,735	0.0008484
7763200	503,319	0.0005301	503,601	0.0005431
7764100	318,067	0.0003350	379,874	0.0004097
7765100	4,688,789	0.0049386	4,338,657	0.0046789
7765200	4,724,192	0.0049759	4,503,012	0.0048561
7766100	9,057,785	0.0095403	9,022,273	0.0097297
7766200	9,298,340	0.0097937	9,090,574	0.0098034
7767100	2,441,555	0.0025716	2,364,024	0.0025494
7767200	2,625,105	0.0027650	2,462,657	0.0026558
7768100	4,401,786	0.0046363	4,217,247	0.0045479
7768200	5,903,392	0.0062179	5,546,920	0.0059819
7769100	1,355,949	0.0014282	1,352,369	0.0014584
7769200	507,409	0.0005344	504,566	0.0005441
7770100	2,464,737	0.0025960	2,382,727	0.0025696
7770200	2,320,372	0.0024440	2,165,608	0.0023354
7771100	597,087	0.0006289	542,525	0.0005851
7771200	215,112	0.0002266	210,254	0.0002267
7772100	453,950	0.0004781	427,200	0.0004607
7772200	390,150	0.0004109	378,450	0.0004081
7773100	2,078,250	0.0021890	2,015,527	0.0021736
7773200	1,631,693	0.0017186	1,609,064	0.0017352
7774100	181,044	0.0001907	170,352	0.0001837
7775100	1,324,586	0.0013951	1,286,816	0.0013877

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7776100	\$ 1,642,129	0.0017296	\$ 1,427,584	0.0015395
7777100	2,745,891	0.0028922	2,737,198	0.0029518
7777200	2,754,648	0.0029014	2,628,692	0.0028348
7781100	1,553,090	0.0016358	1,327,370	0.0014315
7781200	1,377,906	0.0014513	1,219,786	0.0013154
7782100	4,424,540	0.0046602	4,228,518	0.0045601
7782200	1,049,691	0.0011056	997,050	0.0010752
7783100	4,958,449	0.0052226	5,527,944	0.0059614
7783200	5,222,860	0.0055011	5,361,849	0.0057823
7784100	6,400,009	0.0067410	6,111,923	0.0065912
7784200	6,507,511	0.0068542	6,405,018	0.0069072
7785100	315,792	0.0003326	299,430	0.0003229
7786100	578,145	0.0006089	548,543	0.0005916
7786200	1,073,630	0.0011308	1,089,551	0.0011750
7787100	198,892	0.0002095	189,976	0.0002049
7788100	721,258	0.0007597	705,840	0.0007612
7788200	341,313	0.0003595	337,813	0.0003643
7789100	5,529,857	0.0058244	5,241,029	0.0056520
7789200	5,830,613	0.0061412	5,538,559	0.0059728
7790100	2,954,759	0.0031122	3,018,753	0.0032555
7791100	1,040,761	0.0010962	1,021,853	0.0011020
7792100	4,889,880	0.0051504	4,796,671	0.0051728
7792200	5,312,209	0.0055952	5,016,113	0.0054094
7793100	1,574,347	0.0016582	1,572,560	0.0016959
7793200	1,394,728	0.0014690	1,433,174	0.0015456
7794100	1,229,507	0.0012950	1,083,051	0.0011680
7795100	6,338,896	0.0066766	6,374,401	0.0068742
7795200	9,852,609	0.0103775	9,288,890	0.0100172
7796100	897,005	0.0009448	905,714	0.0009767
7796200	347,120	0.0003656	356,529	0.0003845
7797100	89,309	0.0000941	129,522	0.0001397
7798100	1,145,509	0.0012065	1,392,595	0.0015018
7798200	1,491,925	0.0015714	1,614,126	0.0017407
7799100	171,799	0.0001810	168,403	0.0001816
7800100	3,679,748	0.0038758	3,556,301	0.0038352
7800200	4,500,982	0.0047408	4,494,854	0.0048473
7801100	1,428,162	0.0015042	1,430,525	0.0015427
7801200	691,129	0.0007279	710,819	0.0007666
7802100	5,173,199	0.0054488	4,981,457	0.0053721
7802200	3,819,670	0.0040232	3,733,001	0.0040257
7803100	551,415	0.0005808	561,779	0.0006058
7803200	389,980	0.0004108	404,890	0.0004366
7804100	796,668	0.0008391	823,704	0.0008883



**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7804200	\$ 618,511	0.0006515	\$ 646,059	0.0006967
7805100	619,926	0.0006530	563,991	0.0006082
7806100	4,409,033	0.0046439	4,354,685	0.0046961
7806200	4,790,943	0.0050462	4,420,544	0.0047672
7807100	429,993	0.0004529	456,557	0.0004924
7808100	601,360	0.0006334	605,938	0.0006535
7808200	509,639	0.0005368	506,263	0.0005460
7810100	571,653	0.0006021	558,826	0.0006026
7810200	835,649	0.0008802	809,644	0.0008731
7811100	574,669	0.0006053	547,648	0.0005906
7811200	361,135	0.0003804	344,255	0.0003712
7812100	3,738,504	0.0039377	3,427,239	0.0036960
7812200	1,221,893	0.0012870	1,227,630	0.0013239
7813100	925,203	0.0009745	875,974	0.0009447
7813200	136,389	0.0001437	107,987	0.0001165
7814100	1,036,013	0.0010912	896,935	0.0009673
7815100	2,561,379	0.0026978	2,540,368	0.0027396
7815200	2,592,174	0.0027303	2,543,792	0.0027433
7816100	2,832,251	0.0029831	2,739,531	0.0029543
7816200	3,891,680	0.0040990	3,901,126	0.0042070
7817100	14,796,362	0.0155846	14,365,200	0.0154916
7817200	16,037,134	0.0168915	15,778,121	0.0170153
7819100	2,393,716	0.0025212	2,322,101	0.0025042
7819200	2,507,969	0.0026416	2,410,577	0.0025996
7820100	185,247	0.0001951	188,682	0.0002035
7820200	125,048	0.0001317	105,812	0.0001141
7821100	696,210	0.0007333	701,269	0.0007563
7822100	7,989,755	0.0084154	7,827,195	0.0084409
7822200	9,103,869	0.0095889	9,105,189	0.0098191
7823100	588,903	0.0006203	619,814	0.0006684
7823200	602,140	0.0006342	601,932	0.0006491
7824100	332,507	0.0003502	331,575	0.0003576
7824200	238,132	0.0002508	224,037	0.0002416
7825100	3,988,664	0.0042012	3,978,326	0.0042903
7825200	4,814,612	0.0050711	4,566,455	0.0049245
7826100	1,615,014	0.0017010	1,662,218	0.0017926
7826200	1,789,353	0.0018847	1,690,759	0.0018233
7827100	1,533,290	0.0016150	1,540,005	0.0016608
7827200	1,814,581	0.0019112	1,783,393	0.0019232
7828100	2,154,759	0.0022695	2,238,843	0.0024144
7828200	2,359,245	0.0024849	2,269,129	0.0024471
7829100	985,675	0.0010382	951,790	0.0010264
7829200	807,498	0.0008505	780,755	0.0008420

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7830100	\$ 2,818,038	0.0029682	\$ 2,842,951	0.0030659
7830200	3,027,391	0.0031887	2,918,620	0.0031475
7831100	963,568	0.0010149	1,018,270	0.0010981
7831200	950,224	0.0010008	897,482	0.0009679
7832100	455,496	0.0004798	460,544	0.0004967
7832200	282,342	0.0002974	338,577	0.0003651
7834100	1,772,436	0.0018669	1,553,480	0.0016753
7834200	593,570	0.0006252	449,667	0.0004849
7835100	565,382	0.0005955	506,843	0.0005466
7835200	516,851	0.0005444	468,478	0.0005052
7836200	10,674,653	0.0112433	10,323,234	0.0111327
7837200	356,969	0.0003760	325,108	0.0003506
7839100	-	0.0000000	-	0.0000000
7840100	438,625	0.0004620	375,694	0.0004052
7841200	487,567	0.0005135	538,434	0.0005807
7843200	1,866,336	0.0019658	872,251	0.0009406
7844200	605,033	0.0006373	615,847	0.0006641
7845100	866,571	0.0009127	884,381	0.0009537
7846100	963,038	0.0010143	928,847	0.0010017
7846200	606,013	0.0006383	632,872	0.0006825
7847200	590,113	0.0006215	526,279	0.0005675
7849200	1,210,098	0.0012746	1,280,520	0.0013809
7850100	8,522,488	0.0089765	8,263,535	0.0089115
7850200	10,014,018	0.0105475	9,778,542	0.0105453
7851200	3,954,898	0.0041656	3,644,729	0.0039305
7852200	11,354,977	0.0119599	10,290,299	0.0110972
7853100	301,718	0.0003178	319,527	0.0003446
7854100	103,317	0.0001088	99,030	0.0001068
7855100	2,866,214	0.0030189	2,298,861	0.0024791
7855200	4,394,769	0.0046289	4,257,212	0.0045910
7856200	2,923,652	0.0030794	2,765,020	0.0029818
7857100	649,400	0.0006840	583,183	0.0006289
7858100	1,930,236	0.0020331	1,686,174	0.0018184
7859100	436,495	0.0004597	407,076	0.0004390
7859200	689,852	0.0007266	711,501	0.0007673
7860200	4,098,853	0.0043172	4,233,709	0.0045657
7861100	74,918	0.0000789	85,722	0.0000924
7862200	1,923,989	0.0020265	1,732,752	0.0018686
7863100	43,258	0.0000456	48,720	0.0000525
7864100	1,806,507	0.0019027	1,717,546	0.0018522
7864200	5,032,403	0.0053005	4,932,645	0.0053194
7865100	825,133	0.0008691	794,949	0.0008573
7865200	1,078,289	0.0011357	1,098,478	0.0011846

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Employer Allocations  
As of and for the Years Ended June 30, 2021 and 2020**

Submission Unit	2021		2020	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7866100	\$ 126,917	0.0001337	\$ 125,480	0.0001353
7867100	1,477,109	0.0015558	2,102,167	0.0022670
7867200	2,892,309	0.0030464	4,227,849	0.0045594
7868200	163,320	0.0001720	186,181	0.0002008
7869100	436,093	0.0004593	446,931	0.0004820
7870100	366,071	0.0003856	380,306	0.0004101
7871200	684,635	0.0007211	615,032	0.0006633
7872200	329,461	0.0003470	340,611	0.0003673
7873100	551,348	0.0005807	470,006	0.0005069
7874100	340,645	0.0003588	290,179	0.0003129
7875100	399,669	0.0004210	391,128	0.0004218
7876200	3,304,744	0.0034808	2,817,513	0.0030384
7877100	36,961	0.0000389	37,001	0.0000399
7878200	2,605,922	0.0027447	2,242,755	0.0024186
7879200	382,462	0.0004028	434,769	0.0004689
7880100	504,595	0.0005315	434,882	0.0004690
7881100	77,539	0.0000817	44,308	0.0000478
7882100	563,249	0.0005933	549,295	0.0005924
7883200	609,685	0.0006422	1,572,480	0.0016958
7884200	497,347	0.0005238	-	0.0000000
Total '77 Fund	\$ 949,421,932	1.0000000	\$ 927,289,434	1.0000000

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

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2021  
 and Beginning Net Pension Liability as of July 1, 2020

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7700100	\$ 132,549	\$ (337,765)	\$ 87,675	\$ -	\$ 184,167	\$ 3,812	\$ 275,654
7700200	140,586	(357,801)	92,876	-	195,091	3,968	291,935
7701100	1,420,304	(3,403,539)	883,474	-	1,855,780	19,092	2,758,346
7701200	1,481,540	(3,538,527)	918,513	-	1,929,382	8,972	2,856,867
7702100	267,186	(660,578)	171,470	-	360,180	5,144	536,794
7702200	134,783	(379,609)	98,537	-	206,982	8,799	314,318
7703100	73,231	(182,978)	47,497	-	99,769	9,774	157,040
7704100	308,682	(775,944)	201,416	-	423,084	8,772	633,272
7704200	281,244	(695,211)	180,459	-	379,064	4,285	563,808
7705100	119,777	(295,330)	76,660	-	161,029	3,075	240,764
7706100	184,048	(432,446)	112,252	-	235,791	4,912	352,955
7706200	55,652	(172,931)	44,889	-	94,291	7,761	146,941
7707100	413,939	(979,312)	254,205	-	533,970	3,136	791,311
7707200	464,953	(1,142,964)	296,685	-	623,201	7,021	926,907
7708100	617,096	(1,553,484)	403,246	-	847,037	11,939	1,262,222
7708200	631,737	(1,505,375)	390,758	-	820,806	4,284	1,215,848
7709100	88,164	(230,200)	59,754	-	125,517	5,178	190,449
7710100	15,661	-	-	-	-	3,338	3,338
7711100	1,398,184	(3,304,898)	857,869	-	1,801,996	23,338	2,683,203
7711200	1,535,031	(3,865,476)	1,003,381	-	2,107,651	41,061	3,152,093
7712100	288,164	(691,665)	179,539	-	377,131	16,502	573,172
7712200	116,475	(285,106)	74,006	-	155,454	5,102	234,562
7713100	176,570	(467,848)	121,442	-	255,094	14,827	391,363
7713200	168,630	(422,399)	109,644	-	230,313	2,822	342,779
7714100	178,755	(402,954)	104,597	-	219,711	2,524	326,832
7714200	179,726	(427,895)	111,071	-	233,310	2,420	346,801
7715100	188,200	(461,051)	119,677	-	251,388	4,890	375,955
7716100	881,975	(2,142,076)	556,029	-	1,167,967	44,239	1,768,235
7716200	1,188,738	(2,903,363)	753,640	-	1,583,059	23,082	2,359,781
7717100	69,637	(206,974)	53,725	-	112,852	8,198	174,775
7718100	18,332	(37,234)	9,665	-	20,302	1,006	30,973
7719100	2,485,745	(6,281,665)	1,630,563	-	3,425,079	92,716	5,148,358
7719200	3,110,611	(8,077,642)	2,096,754	-	4,404,335	148,258	6,649,347
7720100	367,708	(959,572)	249,081	-	523,207	21,403	793,691
7720200	103,582	(296,099)	76,860	-	161,448	11,929	250,237
7721100	196,699	(522,458)	135,617	-	284,870	11,459	431,946
7722100	456,673	(1,183,153)	307,117	-	645,115	36,783	989,015
7722200	319,147	(767,906)	199,329	-	418,701	18,846	636,876
7723100	849,754	(1,995,859)	518,075	-	1,088,242	16,620	1,622,937
7723200	618,723	(1,485,872)	385,695	-	810,172	4,989	1,200,856
7724100	72,114	(169,267)	43,937	-	92,293	4,411	140,641
7724200	27,049	(69,326)	17,995	-	37,800	871	56,666
7725100	285,930	(729,136)	189,265	-	397,561	20,351	607,177
7725200	166,930	(395,507)	102,664	-	215,650	8,440	326,754
7726100	1,419,697	(3,360,631)	872,336	-	1,832,384	45,476	2,750,196
7726200	1,561,084	(3,797,923)	985,846	-	2,070,818	29,799	3,086,463
7727100	322,473	(762,469)	197,918	-	415,736	7,275	620,929
7727200	331,724	(820,093)	212,876	-	447,156	9,668	669,700
7728100	22,508	(54,551)	14,160	-	29,744	2,470	46,374
7729100	702,880	(1,687,171)	437,948	-	919,930	21,938	1,379,816
7729200	847,618	(2,007,206)	521,021	-	1,094,429	7,789	1,623,239
7730100	980,288	(2,364,770)	613,835	-	1,289,391	43,436	1,946,662
7730200	735,222	(1,815,894)	471,361	-	990,117	34,255	1,495,733
7731100	251,792	(630,850)	163,753	-	343,971	9,017	516,741
7731200	134,273	(334,692)	86,878	-	182,491	3,407	272,776
7732100	81,608	(208,687)	54,170	-	113,787	3,719	171,676
7733100	24,766	(71,217)	18,486	-	38,831	2,320	59,637
7734100	594,199	(1,439,950)	373,775	-	785,133	7,027	1,165,935
7735100	1,246,769	(2,903,008)	753,548	-	1,582,865	62,390	2,398,803
7735200	1,108,102	(2,476,118)	642,738	-	1,350,103	18,667	2,011,508
7736100	474,446	(1,199,229)	311,290	-	653,880	19,347	984,517

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 9,673	\$ 492,677	\$ 49,730	\$ 3,528	\$ 555,608	\$ (27,511)	\$ -	\$ (145)	\$ (27,656)
10,247	521,901	52,680	1,784	586,612	(29,143)	-	223	(28,920)
97,476	4,964,528	501,116	59,196	5,622,316	(277,221)	-	(16,410)	(293,631)
101,342	5,161,426	520,991	84,712	5,868,471	(288,215)	-	(31,086)	(319,301)
18,919	963,543	97,259	6,666	1,086,387	(53,805)	-	403	(53,402)
10,872	553,712	55,891	24,982	645,457	(30,919)	-	(3,170)	(34,089)
5,240	266,899	26,941	661	299,741	(14,904)	-	3,069	(11,835)
22,223	1,131,821	114,245	11,291	1,279,580	(63,201)	-	171	(63,030)
19,911	1,014,061	102,359	2,986	1,139,317	(56,625)	-	(185)	(56,810)
8,458	430,780	43,483	4,449	487,170	(24,055)	-	(930)	(24,985)
12,385	630,782	63,671	6,318	713,156	(35,223)	-	(192)	(35,415)
4,953	252,244	25,461	5,171	287,829	(14,085)	-	653	(13,432)
28,047	1,428,461	144,188	14,448	1,615,144	(79,766)	-	(1,441)	(81,207)
32,734	1,667,170	168,283	10,731	1,878,918	(93,095)	-	(1,119)	(94,214)
44,491	2,265,969	228,725	12,405	2,551,590	(126,532)	-	(1,018)	(127,550)
43,113	2,195,796	221,642	16,267	2,476,818	(122,614)	-	(2,874)	(125,488)
6,593	335,779	33,893	870	377,135	(18,750)	-	370	(18,380)
-	-	-	19,728	19,728	-	-	(3,496)	(3,496)
94,651	4,820,647	486,593	60,799	5,462,690	(269,186)	-	(9,377)	(278,563)
110,706	5,638,327	569,129	50,197	6,368,359	(314,846)	-	(1,354)	(316,200)
19,809	1,008,889	101,836	3,903	1,134,437	(56,337)	-	2,275	(54,062)
8,165	415,866	41,977	914	466,922	(23,222)	-	1,497	(21,725)
13,399	682,420	68,883	4,461	769,163	(38,107)	-	2,606	(35,501)
12,097	616,126	62,191	4,000	694,414	(34,405)	-	(843)	(35,248)
11,540	587,764	59,328	11,092	669,724	(32,821)	-	(2,015)	(34,836)
12,255	624,144	63,001	5,721	705,121	(34,852)	-	(735)	(35,587)
13,204	672,506	67,882	5,986	759,578	(37,553)	-	(312)	(37,865)
61,348	3,124,511	315,386	24,781	3,526,026	(174,474)	-	1,269	(173,205)
83,151	4,234,952	427,473	75,540	4,821,116	(236,481)	-	(15,437)	(251,918)
5,928	301,899	30,473	2,662	340,962	(16,858)	-	637	(16,221)
1,066	54,311	5,482	3,633	64,492	(3,033)	-	(495)	(3,528)
179,904	9,162,670	924,873	49,555	10,317,002	(511,646)	-	8,143	(503,503)
231,340	11,782,349	1,189,302	81,871	13,284,862	(657,929)	-	2,539	(655,390)
27,482	1,399,668	141,281	3,409	1,571,840	(78,158)	-	4,533	(73,625)
8,480	431,900	43,596	29,935	513,911	(24,117)	-	(3,537)	(27,654)
14,963	762,076	76,923	10,049	864,011	(42,555)	-	573	(41,982)
33,885	1,725,792	174,200	17,301	1,951,178	(96,369)	-	1,744	(94,625)
21,992	1,120,096	113,062	10,563	1,265,713	(62,546)	-	547	(61,999)
57,161	2,911,233	293,858	14,800	3,277,052	(162,564)	-	3,884	(158,680)
42,555	2,167,347	218,770	14,646	2,443,318	(121,025)	-	(1,616)	(122,641)
4,848	246,899	24,922	6,690	283,359	(13,787)	-	(2,931)	(16,718)
1,985	101,122	10,207	1,489	114,803	(5,647)	-	(231)	(5,878)
20,882	1,063,544	107,353	1,328	1,193,107	(59,389)	-	4,740	(54,649)
11,327	576,902	58,232	3,224	649,685	(32,214)	-	1,851	(30,363)
96,247	4,901,941	494,798	24,609	5,517,595	(273,726)	-	11,296	(262,430)
108,771	5,539,792	559,183	12,229	6,219,975	(309,343)	-	5,423	(303,920)
21,837	1,112,165	112,261	17,511	1,263,774	(62,104)	-	(2,815)	(64,919)
23,487	1,196,218	120,745	11,774	1,352,224	(66,797)	-	(1,088)	(67,885)
1,562	79,570	8,032	35,121	124,285	(4,443)	-	(7,180)	(11,623)
48,320	2,460,971	248,409	26,998	2,784,698	(137,421)	-	2,168	(135,253)
57,486	2,927,785	295,529	47,602	3,328,402	(163,488)	-	(7,639)	(171,127)
67,726	3,449,342	348,174	13,665	3,878,907	(192,612)	-	10,852	(181,760)
52,006	2,648,731	267,361	10,664	2,978,762	(147,906)	-	5,119	(142,787)
18,067	920,181	92,882	6,258	1,037,388	(51,383)	-	2,509	(48,874)
9,585	488,194	49,278	876	547,933	(27,261)	-	425	(26,836)
5,977	304,399	30,726	8,883	349,985	(16,998)	-	(1,953)	(18,951)
2,040	103,880	10,486	7,478	123,884	(5,801)	-	(1,118)	(6,919)
41,240	2,100,364	212,009	1,327	2,354,940	(117,285)	-	2,696	(114,589)
83,141	4,234,435	427,421	51,170	4,796,167	(236,452)	-	(11,449)	(247,901)
70,915	3,611,757	364,568	75,374	4,122,614	(201,681)	-	(24,331)	(226,012)
34,345	1,749,240	176,567	22,494	1,982,646	(97,678)	-	1,160	(96,518)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2021  
 and Beginning Net Pension Liability as of July 1, 2020

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7737100	\$ 2,340,182	\$ (6,073,805)	\$ 1,576,808	\$ -	\$ 3,311,743	\$ 109,115	\$ 4,997,466
7737200	2,213,994	(5,948,332)	1,544,039	-	3,243,329	142,714	4,930,082
7738100	185,165	(456,678)	118,542	-	249,003	4,776	372,321
7738200	215,346	(540,897)	140,403	-	294,924	9,077	444,404
7739100	4,740,288	(11,625,802)	3,017,768	-	6,338,970	76,511	9,433,249
7739200	4,531,692	(11,161,383)	2,897,216	-	6,085,745	109,549	9,092,510
7740100	7,571,840	(18,795,941)	4,878,957	-	10,248,489	189,144	15,316,590
7740200	5,568,457	(13,760,845)	3,571,972	-	7,503,102	195,924	11,270,998
7741100	454,391	(1,220,210)	316,736	-	665,320	27,162	1,009,218
7741200	530,292	(1,307,799)	339,472	-	713,077	15,554	1,068,103
7742100	866,387	(2,077,714)	539,323	-	1,132,874	20,643	1,692,840
7742200	815,664	(1,923,696)	499,343	-	1,048,895	6,256	1,554,494
7743100	164,332	(403,132)	104,643	-	219,808	3,472	327,923
7744100	2,230,432	(4,946,207)	1,283,912	-	2,696,920	42,052	4,022,884
7744200	2,343,338	(5,101,821)	1,324,305	-	2,781,769	52,752	4,158,826
7745100	111,934	(282,683)	73,377	-	154,133	3,061	230,571
7746100	903,561	(2,157,442)	560,018	-	1,176,346	25,193	1,761,557
7746200	827,683	(2,155,846)	559,604	-	1,175,476	43,386	1,778,466
7747100	217,993	(574,940)	149,240	-	313,486	10,270	472,996
7747200	219,523	(609,455)	158,199	-	332,305	14,563	505,067
7748100	129,222	(288,534)	74,896	-	157,323	2,537	234,756
7748200	13,427	(32,624)	8,468	-	17,788	120	26,376
7749100	571,642	(1,314,418)	341,190	-	716,687	9,483	1,067,360
7749200	672,529	(1,652,597)	428,973	-	901,079	13,181	1,343,233
7750100	333,594	(834,927)	216,726	-	455,244	15,497	687,467
7750200	417,168	(995,861)	258,501	-	542,993	4,458	805,952
7751100	1,067,869	(2,537,938)	658,785	-	1,383,811	11,336	2,053,932
7751200	854,829	(2,198,695)	570,726	-	1,198,839	66,313	1,835,878
7752100	629,746	(1,530,611)	397,309	-	834,566	29,344	1,261,219
7753100	3,528,143	(9,312,155)	2,417,203	-	5,077,453	188,681	7,683,337
7753200	2,646,289	(6,910,032)	1,793,672	-	3,767,696	127,981	5,689,349
7754100	108,924	(257,683)	66,888	-	140,501	1,335	208,724
7754200	72,867	(156,678)	40,670	-	85,429	2,828	128,927
7755100	747,581	(1,689,063)	438,438	-	920,962	12,794	1,372,194
7756100	1,340,396	(3,121,861)	810,357	-	1,702,195	50,059	2,562,611
7756200	1,003,573	(2,327,064)	604,048	-	1,268,832	34,194	1,907,074
7757100	181,280	(488,415)	126,780	-	266,308	12,286	405,374
7758100	516,622	(1,260,990)	327,322	-	687,555	3,774	1,018,651
7758200	522,741	(1,260,163)	327,107	-	687,104	2,488	1,016,699
7759100	29,571,784	(70,254,400)	18,236,290	-	38,306,217	740,462	57,282,969
7759200	24,412,527	(57,750,290)	14,990,534	-	31,488,352	404,700	46,883,586
7760100	56,380	(129,432)	33,597	-	70,573	456	104,626
7761100	358,627	(882,386)	229,045	-	481,121	6,078	716,244
7762100	1,489,747	(3,669,377)	952,479	-	2,000,728	24,067	2,977,274
7762200	1,522,551	(3,809,507)	988,853	-	2,077,134	85,790	3,151,777
7763100	205,998	(588,238)	152,692	-	320,737	17,873	491,302
7763200	131,869	(313,297)	81,324	-	170,825	2,512	254,661
7764100	99,478	(197,990)	51,393	-	107,954	3,528	162,875
7765100	1,136,073	(2,918,788)	757,645	-	1,591,470	64,135	2,413,250
7765200	1,179,099	(2,940,833)	763,367	-	1,603,489	36,746	2,403,602
7766100	2,362,447	(5,638,463)	1,463,604	-	3,074,373	24,254	4,562,231
7766200	2,380,342	(5,788,226)	1,502,479	-	3,156,031	15,226	4,673,736
7767100	619,014	(1,519,855)	394,516	-	828,701	8,161	1,231,378
7767200	644,849	(1,634,157)	424,186	-	891,024	19,187	1,334,397
7768100	1,104,266	(2,740,124)	711,268	-	1,494,053	29,538	2,234,859
7768200	1,452,452	(3,674,874)	953,906	-	2,003,725	38,203	2,995,834
7769100	354,111	(844,088)	219,104	-	460,239	5,852	685,195
7769200	132,112	(315,839)	81,984	-	172,211	5,555	259,750
7770100	623,919	(1,534,276)	398,260	-	836,564	33,421	1,268,245
7770200	567,053	(1,444,441)	374,941	-	787,582	29,269	1,191,792
7771100	142,067	(371,690)	96,481	-	202,664	11,877	311,022

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 173,951	\$ 8,859,477	\$ 894,269	\$ 120,562	\$ 10,048,259	\$ (494,716)	\$ -	\$ (11,041)	\$ (505,757)
170,358	8,676,459	875,795	46,161	9,768,773	(484,496)	-	13,641	(470,855)
13,079	666,127	67,238	8,064	754,508	(37,197)	-	(666)	(37,863)
15,491	788,973	79,638	10,198	894,300	(44,056)	-	1,200	(42,856)
332,958	16,957,827	1,711,711	75,213	19,077,709	(946,929)	-	(6,791)	(953,720)
319,657	16,280,407	1,643,332	89,507	18,332,903	(909,102)	-	10,597	(898,505)
538,307	27,416,457	2,767,397	120,196	30,842,357	(1,530,942)	-	(11,695)	(1,542,637)
394,105	20,072,080	2,026,061	68,773	22,561,019	(1,120,830)	-	9,726	(1,111,104)
34,946	1,779,844	179,656	17,964	2,012,410	(99,387)	-	3,447	(95,940)
37,455	1,907,604	192,552	2,072	2,139,683	(106,521)	-	4,775	(101,746)
59,505	3,030,631	305,910	11,801	3,407,847	(169,231)	-	6,396	(162,835)
55,094	2,805,974	283,233	24,691	3,168,992	(156,686)	-	(4,682)	(161,368)
11,546	588,023	59,355	883	659,807	(32,835)	-	1,264	(31,571)
141,657	7,214,721	728,249	202,503	8,287,130	(402,872)	-	(32,299)	(435,171)
146,114	7,441,706	751,160	208,205	8,547,185	(415,547)	-	(19,517)	(435,064)
8,096	412,331	41,620	2,670	464,717	(23,025)	-	61	(22,964)
61,788	3,146,925	317,648	19,069	3,545,430	(175,725)	-	4,163	(171,562)
61,742	3,144,598	317,413	17,899	3,541,652	(175,595)	-	5,812	(169,783)
16,466	838,628	84,651	13,282	953,027	(46,829)	-	(865)	(47,694)
17,455	888,974	89,732	9,157	1,005,318	(49,641)	-	(283)	(49,924)
8,263	420,866	42,482	6,426	478,037	(23,501)	-	(1,272)	(24,773)
934	47,587	4,803	285	53,609	(2,657)	-	(43)	(2,700)
37,644	1,917,259	193,527	26,098	2,174,528	(107,060)	-	(2,963)	(110,023)
47,330	2,410,539	243,318	8,055	2,709,242	(134,605)	-	1,232	(133,373)
23,912	1,217,856	122,929	8,114	1,372,811	(68,005)	-	329	(67,676)
28,521	1,452,599	146,624	10,402	1,638,146	(81,114)	-	(2,107)	(83,221)
72,685	3,701,930	373,670	18,623	4,166,908	(206,717)	-	(2,686)	(209,403)
62,970	3,207,098	323,722	5,647	3,599,437	(179,085)	-	17,175	(161,910)
43,836	2,232,607	225,358	24,397	2,526,198	(124,669)	-	9,538	(115,131)
266,696	13,583,055	1,371,064	157,448	15,378,263	(758,481)	-	(9,780)	(768,261)
197,900	10,079,230	1,017,390	100,543	11,395,063	(562,827)	-	(12,643)	(575,470)
7,380	375,866	37,940	13,500	434,686	(20,988)	-	(2,492)	(23,480)
4,487	228,537	23,068	35,985	292,077	(12,762)	-	(6,050)	(18,812)
48,374	2,463,729	248,687	43,309	2,804,099	(137,575)	-	(755)	(138,330)
89,409	4,553,662	459,643	48,477	5,151,191	(254,278)	-	17,186	(237,092)
66,646	3,394,341	342,622	59,302	3,862,911	(189,541)	-	5,040	(184,501)
13,988	712,420	71,911	3,975	802,294	(39,782)	-	2,320	(37,462)
36,114	1,839,327	185,660	6,188	2,067,289	(102,709)	-	(128)	(102,837)
36,091	1,838,120	185,539	14,521	2,074,271	(102,641)	-	(5,659)	(108,300)
2,012,058	102,475,679	10,343,832	385,430	115,216,999	(5,722,268)	-	71,764	(5,650,504)
1,653,943	84,236,718	8,502,793	980,036	95,373,490	(4,703,800)	-	(88,539)	(4,792,339)
3,707	188,795	19,057	2,112	213,671	(10,542)	-	(336)	(10,878)
25,271	1,287,081	129,917	8,280	1,450,549	(71,871)	-	(1,093)	(72,964)
105,089	5,352,290	540,256	25,056	6,022,691	(298,873)	-	(1,581)	(300,454)
109,103	5,556,689	560,888	28,450	6,255,130	(310,287)	-	7,621	(302,666)
16,847	858,025	86,608	13,680	975,160	(47,912)	-	1,543	(46,369)
8,973	456,987	46,128	5,564	517,652	(25,518)	-	482	(25,036)
5,670	288,796	29,151	8,308	331,925	(16,126)	-	(297)	(16,423)
83,593	4,257,453	429,744	62,380	4,833,170	(237,737)	-	(809)	(238,546)
84,224	4,289,608	432,990	71,157	4,877,979	(239,533)	-	(21,321)	(260,854)
161,483	8,224,472	830,172	73,411	9,289,538	(459,257)	-	(7,886)	(467,143)
165,772	8,442,922	852,222	32,430	9,493,346	(471,455)	-	(4,528)	(475,983)
43,528	2,216,917	223,774	6,271	2,490,490	(123,793)	-	222	(123,571)
46,802	2,383,642	240,603	661	2,671,708	(133,103)	-	3,704	(129,399)
78,476	3,996,847	403,439	18,257	4,497,019	(223,185)	-	2,114	(221,071)
105,247	5,360,308	541,066	34,150	6,040,771	(299,321)	-	(10,281)	(309,602)
24,174	1,231,218	124,278	11,570	1,391,240	(68,752)	-	(1,170)	(69,922)
9,045	460,694	46,502	3,571	519,812	(25,725)	-	1,342	(24,383)
43,941	2,237,951	225,897	13,310	2,521,099	(124,968)	-	5,972	(118,996)
41,368	2,106,916	212,671	16,423	2,377,378	(117,651)	-	5,527	(112,124)
10,645	542,160	54,725	1,899	609,429	(30,274)	-	2,111	(28,163)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2021  
 and Beginning Net Pension Liability as of July 1, 2020

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7771200	\$ 55,045	\$ (133,924)	\$ 34,763	\$ -	\$ 73,022	\$ 3,851	\$ 111,636
7772100	111,862	(282,564)	73,347	-	154,068	2,974	230,389
7772200	99,090	(242,848)	63,037	-	132,413	2,099	197,549
7773100	527,767	(1,293,732)	335,821	-	705,408	17,916	1,059,145
7773200	421,320	(1,015,719)	263,655	-	553,821	16,531	834,007
7774100	44,604	(112,707)	29,256	-	61,453	4,109	94,818
7775100	336,944	(824,525)	214,026	-	449,573	11,587	675,186
7776100	373,803	(1,022,220)	265,343	-	557,366	30,177	852,886
7777100	716,720	(1,709,334)	443,701	-	932,015	12,993	1,388,709
7777200	688,312	(1,714,772)	445,112	-	934,979	13,953	1,394,044
7781100	347,579	(966,783)	250,953	-	527,138	29,940	808,031
7781200	319,389	(857,740)	222,648	-	467,683	23,531	713,862
7782100	1,107,228	(2,754,249)	714,934	-	1,501,755	39,848	2,256,537
7782200	261,067	(653,426)	169,613	-	356,281	19,144	545,038
7783100	1,447,474	(3,086,636)	801,214	-	1,682,989	41,133	2,525,336
7783200	1,403,988	(3,251,234)	843,939	-	1,772,736	6,244	2,622,919
7784100	1,600,395	(3,984,034)	1,034,156	-	2,172,295	33,606	3,240,057
7784200	1,677,122	(4,050,937)	1,051,522	-	2,208,774	21,601	3,281,897
7785100	78,403	(196,572)	51,025	-	107,181	7,885	166,091
7786100	143,645	(359,869)	93,413	-	196,219	11,096	300,728
7786200	285,299	(668,320)	173,479	-	364,402	7,497	545,378
7787100	49,751	(123,818)	32,140	-	67,512	1,005	100,657
7788100	184,825	(448,994)	116,548	-	244,814	3,044	364,406
7788200	88,455	(212,470)	55,152	-	115,849	949	171,950
7789100	1,372,350	(3,442,309)	893,538	-	1,876,920	31,961	2,802,419
7789200	1,450,242	(3,629,543)	942,139	-	1,979,009	37,434	2,958,582
7790100	790,461	(1,839,358)	477,451	-	1,002,910	13,446	1,493,807
7791100	267,574	(647,871)	168,171	-	353,252	12,773	534,196
7792100	1,255,996	(3,043,965)	790,137	-	1,659,722	41,794	2,491,653
7792200	1,313,444	(3,306,849)	858,375	-	1,803,060	32,077	2,693,512
7793100	411,778	(980,022)	254,389	-	534,357	11,210	799,956
7793200	375,284	(868,201)	225,363	-	473,387	10,254	709,004
7794100	283,600	(765,365)	198,670	-	417,315	18,095	634,080
7795100	1,669,109	(3,945,973)	1,024,276	-	2,151,542	80,014	3,255,832
7795200	2,432,254	(6,133,261)	1,592,041	-	3,344,161	151,709	5,087,911
7796100	237,150	(558,391)	144,944	-	304,463	3,922	453,329
7796200	93,360	(216,075)	56,088	-	117,815	2,716	176,619
7797100	33,920	(55,615)	14,436	-	30,324	1,444	46,204
7798100	364,649	(713,060)	185,093	-	388,796	7,285	581,174
7798200	422,656	(928,721)	241,073	-	506,385	25,941	773,399
7799100	44,094	(106,974)	27,768	-	58,327	4,456	90,551
7800100	931,216	(2,290,657)	594,597	-	1,248,981	26,578	1,870,156
7800200	1,176,962	(2,801,885)	727,299	-	1,527,728	16,480	2,271,507
7801100	374,580	(889,005)	230,764	-	484,730	7,612	723,106
7801200	186,136	(430,200)	111,669	-	234,567	2,755	348,991
7802100	1,304,388	(3,220,324)	835,916	-	1,755,882	60,915	2,652,713
7802200	977,471	(2,377,773)	617,210	-	1,296,481	27,477	1,941,168
7803100	147,093	(343,262)	89,102	-	187,163	5,257	281,522
7803200	106,010	(242,789)	63,022	-	132,381	3,618	199,021
7804100	215,686	(495,921)	128,729	-	270,401	5,067	404,197
7804200	169,164	(385,046)	99,948	-	209,947	8,452	318,347
7805100	147,676	(385,933)	100,179	-	210,430	9,471	320,080
7806100	1,140,250	(2,744,616)	712,434	-	1,496,502	8,867	2,217,803
7806200	1,157,513	(2,982,381)	774,152	-	1,626,144	54,050	2,454,346
7807100	119,559	(267,671)	69,481	-	145,948	6,043	221,472
7808100	158,675	(374,349)	97,172	-	204,114	2,820	304,106
7808200	132,573	(317,257)	82,352	-	172,984	6,096	261,432
7810100	146,316	(355,850)	92,370	-	194,027	2,023	288,420
7810200	211,995	(520,212)	135,034	-	283,645	2,522	421,201
7811100	143,402	(357,742)	92,861	-	195,059	3,297	291,217
7811200	90,130	(224,822)	58,358	-	122,584	2,619	183,561



Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 3,836	\$ 195,347	\$ 19,718	\$ 1,185	\$ 220,086	\$ (10,908)	\$ -	\$ 509	\$ (10,399)
8,093	412,159	41,603	7,119	468,974	(23,015)	-	(3,250)	(26,265)
6,955	354,227	35,755	3,036	399,973	(19,780)	-	(1,002)	(20,782)
37,052	1,887,086	190,481	18,481	2,133,100	(105,375)	-	4,379	(100,996)
29,090	1,481,565	149,548	8,323	1,668,526	(82,731)	-	4,593	(78,138)
3,228	164,398	16,594	514	184,734	(9,180)	-	1,296	(7,884)
23,614	1,202,683	121,398	1,345	1,349,040	(67,158)	-	4,000	(63,158)
29,276	1,491,048	150,505	1,674	1,672,503	(83,261)	-	8,108	(75,153)
48,955	2,493,299	251,672	49,899	2,843,825	(139,226)	-	(10,752)	(149,978)
49,110	2,501,230	252,472	32,233	2,835,045	(139,669)	-	(9,272)	(148,941)
27,688	1,410,185	142,343	3,702	1,583,918	(78,745)	-	5,622	(73,123)
24,565	1,251,132	126,288	6,871	1,408,856	(69,864)	-	2,795	(67,069)
78,880	4,017,450	405,519	6,970	4,508,819	(224,335)	-	15,641	(208,694)
18,714	953,112	96,206	5,631	1,073,663	(53,222)	-	7,172	(46,050)
88,400	4,502,283	454,457	111,756	5,156,896	(251,409)	-	(17,465)	(268,874)
93,114	4,742,371	478,691	99,612	5,413,788	(264,815)	-	(23,808)	(288,623)
114,101	5,811,260	586,584	31,553	6,543,498	(324,502)	-	122	(324,380)
116,017	5,908,847	596,435	28,019	6,649,318	(329,952)	-	2,556	(327,396)
5,630	286,727	28,942	5,781	327,080	(16,011)	-	(640)	(16,651)
10,306	524,919	52,985	2,882	591,092	(29,312)	-	1,852	(27,460)
19,140	974,836	98,399	8,397	1,100,772	(54,435)	-	(624)	(55,059)
3,546	180,605	18,230	3,129	205,510	(10,085)	-	(695)	(10,780)
12,859	654,920	66,107	4,594	738,480	(36,571)	-	(2,154)	(38,725)
6,085	309,917	31,283	2,959	350,244	(17,306)	-	(659)	(17,965)
98,586	5,021,080	506,824	24,618	5,651,108	(280,378)	-	1,671	(278,707)
103,949	5,294,186	534,391	21,980	5,954,506	(295,629)	-	(60)	(295,689)
52,678	2,682,956	270,816	32,359	3,038,809	(149,817)	-	1,917	(147,900)
18,555	945,009	95,388	6,969	1,065,921	(52,770)	-	1,286	(51,484)
87,178	4,440,041	448,174	66,728	5,042,121	(247,933)	-	591	(247,342)
94,707	4,823,492	486,880	74,176	5,479,255	(269,345)	-	(13,202)	(282,547)
28,067	1,429,496	144,292	32,884	1,634,739	(79,823)	-	(3,128)	(82,951)
24,865	1,266,391	127,829	30,865	1,449,950	(70,716)	-	(2,772)	(73,488)
21,920	1,116,390	112,688	6,755	1,257,753	(62,339)	-	2,221	(60,118)
113,011	5,755,742	580,980	72,968	6,522,701	(321,402)	-	10,553	(310,849)
175,654	8,946,202	903,023	78,998	10,103,877	(499,558)	-	16,210	(483,348)
15,992	814,490	82,214	16,373	929,069	(45,481)	-	(4,500)	(49,981)
6,188	315,175	31,814	7,572	360,749	(17,599)	-	(546)	(18,145)
1,593	81,121	8,188	9,301	100,203	(4,530)	-	(818)	(5,348)
20,422	1,040,096	104,987	60,856	1,226,361	(58,079)	-	(8,566)	(66,645)
26,598	1,354,668	136,739	26,506	1,544,511	(75,645)	-	518	(75,127)
3,064	156,036	15,750	1,774	176,624	(8,713)	-	(402)	(9,115)
65,603	3,341,237	337,262	12,311	3,756,413	(186,576)	-	5,075	(181,501)
80,245	4,086,934	412,532	27,380	4,607,091	(228,215)	-	2,085	(226,130)
25,461	1,296,736	130,892	10,704	1,463,793	(72,410)	-	299	(72,111)
12,321	627,506	63,340	10,185	713,352	(35,040)	-	(1,862)	(36,902)
92,229	4,697,284	474,140	48,455	5,312,108	(262,298)	-	2,754	(259,544)
68,098	3,468,308	350,088	43,707	3,930,201	(193,671)	-	(5,213)	(198,884)
9,831	500,694	50,540	3,555	564,620	(27,959)	-	(47)	(28,006)
6,953	354,141	35,747	3,473	400,314	(19,775)	-	(156)	(19,931)
14,203	723,369	73,016	13,016	823,604	(40,393)	-	(2,769)	(43,162)
11,028	561,643	56,692	12,516	641,879	(31,362)	-	(2,279)	(33,641)
11,053	562,936	56,822	1,397	632,208	(31,435)	-	2,981	(28,454)
78,605	4,003,399	404,100	42,156	4,528,260	(223,551)	-	(6,338)	(229,889)
85,414	4,350,212	439,107	10,487	4,885,220	(242,917)	-	7,166	(235,751)
7,666	390,435	39,410	6,041	443,552	(21,802)	-	367	(21,435)
10,721	546,039	55,117	11,704	623,581	(30,491)	-	(927)	(31,418)
9,086	462,763	46,711	4,501	523,061	(25,841)	-	(372)	(26,213)
10,191	519,056	52,393	4,306	585,946	(28,984)	-	(713)	(29,697)
14,899	758,800	76,593	2,695	852,987	(42,372)	-	102	(42,270)
10,246	521,815	52,672	1,657	586,390	(29,138)	-	(293)	(29,431)
6,439	327,934	33,101	1,772	369,246	(18,312)	-	170	(18,142)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2021  
 and Beginning Net Pension Liability as of July 1, 2020

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7812100	\$ 897,418	\$ (2,327,241)	\$ 604,094	\$ -	\$ 1,268,928	\$ 32,100	\$ 1,905,122
7812200	321,453	(760,637)	197,442	-	414,737	7,395	619,574
7813100	229,381	(575,944)	149,501	-	314,034	7,325	470,860
7813200	28,287	(84,929)	22,045	-	46,307	5,368	73,720
7814100	234,868	(644,916)	167,404	-	351,640	15,701	534,745
7815100	665,196	(1,594,441)	413,877	-	869,369	5,395	1,288,641
7815200	666,095	(1,613,649)	418,863	-	879,842	18,241	1,316,946
7816100	717,327	(1,763,058)	457,646	-	961,307	8,898	1,427,851
7816200	1,021,492	(2,422,572)	628,839	-	1,320,907	10,583	1,960,329
7817100	3,761,481	(9,210,737)	2,390,877	-	5,022,155	38,035	7,451,067
7817200	4,131,447	(9,983,135)	2,591,373	-	5,443,305	47,715	8,082,393
7819100	608,039	(1,490,068)	386,784	-	812,460	10,982	1,210,226
7819200	631,203	(1,561,226)	405,255	-	851,259	11,418	1,267,932
7820100	49,411	(115,307)	29,931	-	62,871	2,993	95,795
7820200	27,704	(77,837)	20,204	-	42,440	4,862	67,506
7821100	183,636	(433,392)	112,498	-	236,307	2,464	351,269
7822100	2,049,516	(4,973,630)	1,291,030	-	2,711,872	48,869	4,051,771
7822200	2,384,154	(5,667,186)	1,471,060	-	3,090,034	90,342	4,651,436
7823100	162,293	(366,607)	95,162	-	199,892	2,908	297,962
7823200	157,607	(374,822)	97,294	-	204,372	1,532	303,198
7824100	86,828	(206,974)	53,725	-	112,852	1,327	167,904
7824200	58,662	(148,227)	38,476	-	80,821	2,128	121,425
7825100	1,041,718	(2,482,973)	644,518	-	1,353,842	14,091	2,012,451
7825200	1,195,707	(2,997,098)	777,972	-	1,634,168	32,590	2,444,730
7826100	435,257	(1,005,317)	260,955	-	548,149	10,990	820,094
7826200	442,711	(1,113,886)	289,137	-	607,347	16,053	912,537
7827100	403,255	(954,490)	247,762	-	520,436	4,035	772,233
7827200	466,968	(1,129,548)	293,203	-	615,886	9,500	918,589
7828100	586,235	(1,341,309)	348,170	-	731,349	9,094	1,088,613
7828200	594,175	(1,468,614)	381,215	-	800,762	10,105	1,192,082
7829100	249,218	(613,592)	159,273	-	334,561	9,053	502,887
7829200	204,444	(502,658)	130,478	-	274,075	2,972	407,525
7830100	744,424	(1,754,252)	455,360	-	956,506	8,611	1,420,477
7830200	764,238	(1,884,570)	489,187	-	1,027,562	25,994	1,542,743
7831100	266,627	(599,821)	155,699	-	327,053	8,504	491,256
7831200	235,014	(591,488)	153,536	-	322,509	13,383	489,428
7832100	120,603	(283,569)	73,607	-	154,616	3,748	231,971
7832200	88,649	(175,768)	45,625	-	95,837	2,782	144,244
7834100	406,776	(1,103,366)	286,406	-	601,611	35,653	923,670
7834200	117,737	(369,503)	95,914	-	201,471	17,059	314,444
7835100	132,719	(351,950)	91,357	-	191,901	11,550	294,808
7835200	122,666	(321,749)	83,518	-	175,434	8,392	267,344
7836200	2,703,106	(6,644,962)	1,724,866	-	3,623,166	61,402	5,409,434
7837200	85,128	(222,222)	57,683	-	121,166	2,962	181,811
7839100	-	-	-	-	-	168	168
7840100	98,386	(273,049)	70,877	-	148,880	10,241	229,998
7841200	140,998	(303,486)	78,777	-	165,476	1,465	245,718
7843200	228,385	(1,161,818)	301,579	-	633,481	112,619	1,047,679
7844200	161,249	(376,654)	97,770	-	205,371	5,956	309,097
7845100	231,566	(539,420)	140,020	-	294,119	3,861	438,000
7846100	243,221	(599,467)	155,607	-	326,859	15,962	498,428
7846200	165,716	(377,245)	97,923	-	205,693	20,674	324,290
7847200	137,793	(367,316)	95,346	-	200,279	10,050	305,675
7849200	335,293	(753,308)	195,540	-	410,741	25,920	632,201
7850100	2,163,782	(5,305,249)	1,377,110	-	2,892,687	72,285	4,342,082
7850200	2,560,481	(6,233,734)	1,618,122	-	3,398,944	64,424	5,081,490
7851200	954,356	(2,461,933)	639,056	-	1,342,369	61,200	2,042,625
7852200	2,694,487	(7,068,484)	1,834,802	-	3,854,091	143,350	5,832,243
7853100	83,672	(187,825)	48,755	-	102,411	6,794	157,960
7854100	25,932	(64,302)	16,691	-	35,061	1,110	52,862
7855100	601,945	(1,784,216)	463,138	-	972,844	96,768	1,532,750

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 66,651	\$ 3,394,600	\$ 342,648	\$ 14,764	\$ 3,818,663	\$ (189,555)	\$ -	\$ 1,861	\$ (187,694)
21,784	1,109,493	111,991	7,417	1,250,685	(61,954)	-	(257)	(62,211)
16,495	840,094	84,798	3,491	944,878	(46,911)	-	690	(46,221)
2,432	123,880	12,504	4,423	143,239	(6,918)	-	(198)	(7,116)
18,470	940,698	94,953	1,546	1,055,667	(52,529)	-	2,077	(50,452)
45,664	2,325,711	234,756	26,433	2,632,564	(129,868)	-	(5,508)	(135,376)
46,214	2,353,728	237,584	20,889	2,658,415	(131,433)	-	(1,347)	(132,780)
50,493	2,571,661	259,582	32,025	2,913,761	(143,602)	-	(9,837)	(153,439)
69,381	3,533,653	356,684	25,659	3,985,377	(197,320)	-	(2,846)	(200,166)
263,791	13,435,123	1,356,131	103,664	15,158,709	(750,221)	-	(19,878)	(770,099)
285,913	14,561,771	1,469,855	70,719	16,388,258	(813,133)	-	3,479	(809,654)
42,675	2,173,468	219,388	19,993	2,455,524	(121,367)	-	(3,316)	(124,683)
44,713	2,277,262	229,865	24,975	2,576,815	(127,163)	-	(5,164)	(132,327)
3,302	168,191	16,977	7,075	195,545	(9,392)	-	152	(9,240)
2,229	113,536	11,460	3,348	130,573	(6,340)	-	220	(6,120)
12,412	632,161	63,810	8,132	716,515	(35,300)	-	(2,055)	(37,355)
142,443	7,254,721	732,286	62,367	8,191,817	(405,106)	-	(9,157)	(414,263)
162,306	8,266,369	834,401	146,617	9,409,693	(461,596)	-	(11,859)	(473,455)
10,499	534,746	53,977	7,237	606,459	(29,860)	-	(190)	(30,050)
10,735	546,729	55,186	4,812	617,462	(30,529)	-	(1,113)	(31,642)
5,928	301,899	30,473	7,618	345,918	(16,858)	-	(1,399)	(18,257)
4,245	216,209	21,824	3,596	245,874	(12,073)	-	(577)	(12,650)
71,111	3,621,757	365,578	14,262	4,072,708	(202,240)	-	1,740	(200,500)
85,836	4,371,678	441,274	4,836	4,903,624	(244,116)	-	4,852	(239,264)
28,792	1,466,393	148,017	15,151	1,658,353	(81,884)	-	3,146	(78,738)
31,901	1,624,756	164,002	3,386	1,824,045	(90,727)	-	3,645	(87,082)
27,336	1,392,254	140,533	13,729	1,573,852	(77,744)	-	(470)	(78,214)
32,350	1,647,601	166,308	9,659	1,855,918	(92,002)	-	1,433	(90,569)
38,415	1,956,483	197,486	26,498	2,218,882	(109,251)	-	491	(108,760)
42,060	2,142,175	216,230	6,910	2,407,375	(119,620)	-	(1,278)	(120,898)
17,573	895,008	90,341	369	1,003,291	(49,977)	-	3,138	(46,839)
14,396	733,196	74,008	2,259	823,859	(40,942)	-	348	(40,594)
50,241	2,558,816	258,285	41,089	2,908,431	(142,885)	-	(6,602)	(149,487)
53,973	2,748,904	277,472	5,270	3,085,619	(153,500)	-	8,469	(145,031)
17,179	874,922	88,314	21,316	1,001,731	(48,856)	-	(3,891)	(52,747)
16,940	862,767	87,087	15,787	982,581	(48,177)	-	556	(47,621)
8,121	413,624	41,751	2,946	466,442	(23,097)	-	(243)	(23,340)
5,034	256,382	25,879	11,864	299,159	(14,316)	-	(1,254)	(15,570)
31,600	1,609,411	162,453	6,423	1,809,887	(89,870)	-	6,932	(82,938)
10,582	538,970	54,403	35,878	639,833	(30,096)	-	(3,895)	(33,991)
10,080	513,367	51,819	1,327	576,593	(28,667)	-	1,254	(27,413)
9,215	469,315	47,372	5,204	531,106	(26,207)	-	(690)	(26,897)
190,309	9,692,589	978,363	20,369	10,881,630	(541,237)	-	1,691	(539,546)
6,364	324,141	32,719	9,202	372,426	(18,100)	-	(3,661)	(21,761)
-	-	-	1,674	1,674	-	-	(680)	(680)
7,820	398,280	40,202	2,871	449,173	(22,240)	-	1,072	(21,168)
8,692	442,676	44,683	10,388	506,439	(24,719)	-	(1,910)	(26,629)
33,274	1,694,671	171,059	5,592	1,904,596	(94,631)	-	16,579	(78,052)
10,787	549,402	55,456	14,848	630,493	(30,679)	-	(1,877)	(32,556)
15,449	786,818	79,421	9,933	891,621	(43,936)	-	(397)	(44,333)
17,168	874,405	88,262	3,100	982,935	(48,827)	-	5,960	(42,867)
10,804	550,264	55,543	5,887	622,498	(30,727)	-	8,247	(22,480)
10,520	535,781	54,081	600	600,982	(29,918)	-	1,566	(28,352)
21,574	1,098,803	110,912	20,509	1,251,798	(61,357)	-	1,955	(59,402)
151,940	7,738,433	781,112	2,258	8,673,743	(432,116)	-	30,726	(401,390)
178,531	9,092,755	917,816	15,159	10,204,216	(507,742)	-	28,548	(479,194)
70,509	3,591,067	362,480	5,957	4,030,013	(200,526)	-	13,378	(187,148)
202,438	10,310,353	1,040,719	15,546	11,569,056	(575,733)	-	15,704	(560,029)
5,379	273,968	27,654	3,733	310,734	(15,298)	-	510	(14,788)
1,842	93,794	9,467	6,691	111,794	(5,237)	-	(1,005)	(6,242)
51,099	2,602,524	262,697	10,426	2,926,746	(145,326)	-	16,258	(129,068)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2021  
 and Beginning Net Pension Liability as of July 1, 2020

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7855200	\$ 1,114,731	\$ (2,735,751)	\$ 710,133	\$ -	\$ 1,491,668	\$ 18,827	\$ 2,220,628
7856200	724,004	(1,819,972)	472,419	-	992,340	50,070	1,514,829
7857100	152,702	(404,254)	104,934	-	220,420	11,669	337,023
7858100	441,522	(1,201,593)	311,904	-	655,169	37,962	1,005,035
7859100	106,593	(271,690)	70,524	-	148,139	16,095	234,758
7859200	186,306	(429,432)	111,470	-	234,148	9,443	355,061
7860200	1,108,588	(2,551,531)	662,314	-	1,391,223	7,946	2,061,483
7861100	22,435	(46,631)	12,104	-	25,426	6,416	43,946
7862200	453,711	(1,197,692)	310,891	-	653,042	30,268	994,201
7863100	12,747	(26,950)	6,996	-	14,695	1,007	22,698
7864100	449,729	(1,124,525)	291,899	-	613,147	30,817	935,863
7864200	1,291,592	(3,132,676)	813,165	-	1,708,092	46,227	2,567,484
7865100	208,159	(513,651)	133,331	-	280,068	15,384	428,783
7865200	287,630	(671,216)	174,231	-	365,981	12,432	552,644
7866100	32,852	(79,019)	20,511	-	43,085	1,506	65,102
7867100	550,445	(919,502)	238,680	-	501,358	114,665	854,703
7867200	1,107,058	(1,800,469)	467,357	-	981,706	242,166	1,691,229
7868200	48,756	(101,655)	26,387	-	55,427	2,983	84,797
7869100	117,033	(271,453)	70,463	-	148,010	4,497	222,970
7870100	99,575	(227,895)	59,156	-	124,260	17,228	200,644
7871200	161,054	(426,181)	110,626	-	232,375	34,609	377,610
7872200	89,183	(205,082)	53,234	-	111,821	21,564	186,619
7873100	123,079	(343,203)	89,087	-	187,131	13,286	289,504
7874100	75,975	(212,056)	55,045	-	115,624	17,577	188,246
7875100	102,416	(248,817)	64,587	-	135,668	12,460	212,715
7876200	737,747	(2,057,206)	533,999	-	1,121,692	89,228	1,744,919
7877100	9,688	(22,990)	5,968	-	12,536	73	18,577
7878200	587,255	(1,622,160)	421,072	-	884,483	63,468	1,369,023
7879200	113,853	(238,061)	61,795	-	129,803	143	191,741
7880100	113,877	(314,125)	81,539	-	171,276	12,561	265,376
7881100	11,606	(48,286)	12,534	-	26,328	7,590	46,452
7882100	143,839	(350,649)	91,020	-	191,192	52,314	334,526
7883200	411,753	(379,550)	98,522	-	206,950	149,458	454,930
7884200	-	(309,574)	80,358	-	168,795	52,092	301,245
1977	\$ 242,807,795	\$ (591,015,280)	\$ 153,412,813	\$ -	\$ 322,251,145	\$ 7,998,347	\$ 483,662,305

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

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 78,351	\$ 3,990,467	\$ 402,795	\$ 14,812	\$ 4,486,425	\$ (222,829)	\$ -	\$ (1,525)	\$ (224,354)
52,123	2,654,679	267,961	8,649	2,983,412	(148,238)	-	7,513	(140,725)
11,578	589,661	59,520	3,795	664,554	(32,927)	-	4,193	(28,734)
34,413	1,752,688	176,915	12,431	1,976,447	(97,871)	-	3,512	(94,359)
7,781	396,297	40,002	13,046	457,126	(22,129)	-	1,803	(20,326)
12,299	626,385	63,227	8,639	710,550	(34,978)	-	(1,282)	(36,260)
73,075	3,721,758	375,672	49,769	4,220,274	(207,824)	-	(11,082)	(218,906)
1,335	68,018	6,866	2,964	79,183	(3,798)	-	2,628	(1,170)
34,301	1,746,999	176,341	6,733	1,964,374	(97,553)	-	6,308	(91,245)
772	39,311	3,968	6,432	50,483	(2,195)	-	(732)	(2,927)
32,206	1,640,274	165,568	9,730	1,847,778	(91,593)	-	5,448	(86,145)
89,718	4,569,438	461,236	13,593	5,133,985	(255,159)	-	17,001	(238,158)
14,711	749,231	75,627	2,789	842,358	(41,837)	-	5,113	(36,724)
19,223	979,061	98,826	21,882	1,118,992	(54,671)	-	1,495	(53,176)
2,263	115,260	11,634	3,626	132,783	(6,436)	-	(532)	(6,968)
26,334	1,341,219	135,382	83,783	1,586,718	(74,894)	-	8,832	(66,062)
51,565	2,626,231	265,090	181,212	3,124,098	(146,649)	-	16,704	(129,945)
2,911	148,277	14,967	5,194	171,349	(8,280)	-	(299)	(8,579)
7,774	395,952	39,967	4,423	448,116	(22,110)	-	(205)	(22,315)
6,527	332,417	33,554	7,039	379,537	(18,562)	-	5,949	(12,613)
12,206	621,644	62,748	1,195	697,793	(34,713)	-	10,311	(24,402)
5,873	299,141	30,195	8,845	344,054	(16,704)	-	5,193	(11,511)
9,829	500,608	50,531	3,348	564,316	(27,954)	-	1,876	(26,078)
6,073	309,313	31,222	4,923	351,531	(17,272)	-	3,759	(13,513)
7,126	362,934	36,634	9,898	416,592	(20,266)	-	(37)	(20,303)
58,917	3,000,717	302,890	109,347	3,471,871	(167,561)	-	(11,373)	(178,934)
658	33,535	3,385	2,515	40,093	(1,873)	-	(426)	(2,299)
46,458	2,366,142	238,837	68,436	2,719,873	(132,126)	-	(2,496)	(134,622)
6,818	347,245	35,051	38,398	427,512	(19,390)	-	(6,572)	(25,962)
8,996	458,194	46,250	34,763	548,203	(25,586)	-	(4,264)	(29,850)
1,383	70,432	7,109	1	78,925	(3,933)	-	1,168	(2,765)
10,042	511,470	51,627	13,834	586,973	(28,561)	-	6,295	(22,266)
10,870	553,626	55,883	271,950	892,329	(30,915)	342,447	(17,782)	293,750
8,866	451,556	45,580	43,936	549,938	(25,215)	-	1,157	(24,058)
\$ 16,926,418	\$ 862,076,840	\$ 87,017,408	\$ 7,998,347	\$ 974,019,013	\$ (48,138,593)	\$ 342,447	\$ -	\$ (47,796,146)

## Indiana Public Retirement System

### 1977 Police Officers' and Firefighters' Retirement Fund

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2021

---

#### **Summary**

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

#### **Plan Description**

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

#### **Special Funding Situation**

This pension plan does not have a special funding situation.

#### **Basis of the Allocation**

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

#### **Collective Net Pension Liability**

The components of the collective net pension liability at June 30, 2021 is as follows:

Total pension liability	\$ 7,598,773,542
Plan fiduciary net position	<u>8,189,788,822</u>
Net pension liability (asset)	<u>\$ (591,015,280)</u>

## Indiana Public Retirement System

### 1977 Police Officers' and Firefighters' Retirement Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2021

---

#### Actuarial Assumptions

The collective total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020 using member census data as of June 30, 2020. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2020 to the June 30, 2021 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, 2021.

For details, please refer to Note 8 of the System's June 30, 2021 ACFR's, which can be found on the INPRS website at:

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

As a result of the Asset Liability Study completed in May 2021, there were changes to many assumptions from the June 30, 2021 and June 30, 2020 reports. For further information reference Appendix C in the '77 Fund Actuarial Valuation report located at:

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

Actuarial assumptions that changed which impact the liability are:

- Price inflation was lowered from 2.25 percent per year to 2.00 percent per year.
- The investment return assumption was lowered from 6.75 percent to 6.25 percent.
- The future salary increase assumption changed from 2.75 percent per year to 2.65 percent per year. Future salary increase rates are now in a service-based table ranging from 2.65 percent to 8.65 percent per year.

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

- Rates of mortality, disability, termination, and retirement.
- Cost of Living adjustment – As a result of legislation, a 1.0 percent cost-of-living adjustment will be paid as of January 1, 2022. Thereafter, the following COLAs, compounded annually, are assumed: 0.4 percent beginning on January 1, 2024, 0.5 percent beginning on January 1, 2034, and 0.6 percent on January 1, 2039.

## Indiana Public Retirement System

### 1977 Police Officers' and Firefighters' Retirement Fund

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2021

---

#### **Actuarial Assumptions (Continued)**

The net pension liability for fiscal year 2021 is calculated as outlined in the following table:

Net pension liability (asset) - beginning July 1, 2020	\$ 242,807,795
Total pension expense (income)	(47,796,146)
Change in deferred outflows of resources	198,832,045
Change in deferred inflows of resources	(818,422,605)
Defined benefit plan employer contributions	<u>(166,436,369)</u>
Net pension liability (asset) - ending June 30, 2021	<u>\$ (591,015,280)</u>

#### **Amortization of Collective Deferred Outflows and Inflows of Resources**

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

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

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

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

<https://www.in.gov/inprs/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, 2021	8.04
June 30, 2020	7.11
June 30, 2019	6.62
June 30, 2018	5.69
June 30, 2017	4.83
June 30, 2016	4.04
June 30, 2015	3.31
June 30, 2014	2.29



## Indiana Public Retirement System

### 1977 Police Officers' and Firefighters' Retirement Fund

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2021

---

#### **Collective Pension Expense**

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

The components of the collective pension expense, for the period ended June 30, 2021, comprises the following:

Service cost	\$	188,343,456
Interest on the total pension liability		462,723,233
Member contributions		(54,726,749)
Pension plan administrative expenses		1,933,818
Projected earnings on plan investments		(441,008,583)
Recognition of outflow (inflow) of resources due to amortization		(205,385,165)
Miscellaneous (income) / expense		<u>(18,603)</u>
Total pension expenses (income) - before reconciling items		(48,138,593)
Reconciling items:		
Employer specific liability payments		<u>342,447</u>
Total pension expense (income) - Schedule of Pension Amounts	\$	<u><u>(47,796,146)</u></u>

#### **Additional Financial and Actuarial Information**

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

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

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

**OTHER INFORMATION  
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2021

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2022	2023	2024	2025	2026	Thereafter	Total
7700100	\$ 94,960	\$ (110,402)	\$ (94,038)	\$ (73,808)	\$ (99,653)	\$ 37,177	\$ 60,770	\$ (279,954)
7700200	100,583	(116,576)	(99,317)	(77,868)	(105,317)	39,679	64,722	(294,677)
7701100	957,514	(1,127,455)	(953,001)	(747,876)	(1,008,854)	370,658	602,558	(2,863,970)
7701200	994,768	(1,186,197)	(1,001,040)	(781,802)	(1,051,016)	383,449	625,002	(3,011,604)
7702100	185,712	(215,235)	(183,987)	(144,766)	(195,537)	72,130	117,802	(549,593)
7702200	106,721	(127,090)	(108,569)	(86,081)	(115,324)	38,453	67,472	(331,139)
7703100	51,442	(56,663)	(49,139)	(38,877)	(53,011)	21,106	33,883	(142,701)
7704100	218,133	(253,126)	(216,329)	(169,986)	(229,804)	84,468	138,469	(646,308)
7704200	195,445	(227,130)	(193,030)	(151,619)	(205,123)	76,562	124,831	(575,509)
7705100	83,024	(97,338)	(82,107)	(64,601)	(87,394)	32,324	52,710	(246,406)
7706100	121,567	(141,361)	(120,550)	(94,682)	(127,667)	47,315	76,744	(360,201)
7706200	48,618	(55,797)	(47,636)	(37,585)	(50,951)	19,071	32,010	(140,888)
7707100	275,301	(321,127)	(273,794)	(215,848)	(291,191)	105,608	172,519	(823,833)
7707200	321,312	(374,228)	(318,627)	(250,077)	(337,950)	125,075	203,796	(952,011)
7708100	436,731	(508,134)	(431,862)	(339,280)	(459,166)	170,263	278,811	(1,289,368)
7708200	423,201	(494,286)	(420,450)	(330,143)	(446,237)	163,519	266,627	(1,260,970)
7709100	64,714	(74,776)	(63,207)	(49,516)	(67,306)	25,917	42,202	(186,686)
7710100	-	(3,496)	(2,344)	(2,276)	(2,493)	(2,304)	(3,477)	(16,390)
7711100	929,081	(1,088,222)	(923,257)	(728,802)	(980,493)	358,494	582,793	(2,779,487)
7711200	1,086,673	(1,263,196)	(1,077,266)	(847,751)	(1,143,197)	423,277	691,867	(3,216,266)
7712100	194,441	(223,511)	(190,236)	(149,076)	(202,060)	78,081	125,537	(561,265)
7712200	80,152	(91,571)	(78,373)	(61,762)	(83,812)	31,684	51,474	(232,360)
7713100	131,518	(150,117)	(127,110)	(101,300)	(137,110)	52,344	85,493	(377,800)
7713200	118,748	(138,729)	(117,898)	(92,426)	(124,748)	46,395	75,771	(351,635)
7714100	113,282	(133,553)	(113,001)	(88,843)	(120,234)	42,941	69,798	(342,892)
7714200	120,285	(140,417)	(119,066)	(93,774)	(127,006)	46,400	75,543	(358,320)
7715100	129,619	(150,817)	(128,578)	(100,680)	(135,903)	50,302	82,053	(383,623)
7716100	602,236	(697,987)	(588,953)	(462,812)	(629,152)	236,159	384,954	(1,757,791)
7716200	816,209	(963,206)	(815,093)	(640,470)	(863,038)	309,579	510,893	(2,461,335)
7717100	58,189	(66,926)	(56,916)	(44,359)	(60,322)	23,610	38,726	(166,187)
7718100	10,463	(12,651)	(10,675)	(8,555)	(11,427)	3,694	6,095	(33,519)
7719100	1,765,933	(2,042,434)	(1,739,759)	(1,365,531)	(1,849,767)	692,932	1,135,915	(5,168,644)
7719200	2,270,819	(2,634,315)	(2,237,415)	(1,753,031)	(2,374,441)	895,031	1,468,656	(6,635,515)
7720100	269,765	(308,709)	(261,953)	(205,926)	(282,249)	106,466	174,222	(778,149)
7720200	83,232	(100,193)	(85,746)	(68,205)	(91,015)	28,932	52,553	(263,674)
7721100	146,880	(169,977)	(145,276)	(114,521)	(154,037)	57,347	94,399	(432,065)
7722100	332,613	(384,483)	(326,417)	(255,408)	(345,988)	132,837	217,296	(962,163)
7722200	215,872	(250,124)	(212,154)	(166,008)	(224,977)	85,520	138,906	(628,837)
7723100	561,093	(647,641)	(552,744)	(435,562)	(590,353)	218,125	354,060	(1,654,115)
7723200	417,723	(486,661)	(414,935)	(326,108)	(440,102)	161,642	263,702	(1,242,462)
7724100	47,591	(58,188)	(46,827)	(36,235)	(49,999)	18,521	30,010	(142,718)
7724200	19,495	(22,861)	(19,465)	(15,268)	(20,538)	7,532	12,463	(58,137)
7725100	204,984	(233,279)	(199,116)	(156,611)	(213,109)	82,519	133,666	(585,930)
7725200	111,185	(127,258)	(108,293)	(85,572)	(116,416)	43,732	70,876	(322,931)
7726100	944,338	(1,085,743)	(927,766)	(731,433)	(991,350)	369,421	599,472	(2,767,399)
7726200	1,067,696	(1,234,367)	(1,052,289)	(827,033)	(1,119,158)	418,637	680,698	(3,133,512)
7727100	214,354	(251,715)	(214,641)	(168,413)	(225,602)	82,839	134,687	(642,845)
7727200	230,558	(268,797)	(228,953)	(179,564)	(241,712)	89,956	146,546	(682,524)
7728100	15,332	(24,986)	(21,233)	(17,071)	(20,938)	1,262	5,055	(77,911)
7729100	474,310	(548,593)	(467,352)	(370,534)	(500,724)	182,627	299,694	(1,404,882)
7729200	564,265	(662,868)	(566,466)	(445,146)	(598,119)	214,686	352,750	(1,705,163)
7730100	664,788	(761,101)	(649,484)	(512,360)	(696,235)	261,715	425,220	(1,932,245)
7730200	510,487	(587,660)	(499,414)	(392,516)	(533,517)	201,610	328,468	(1,483,029)
7731100	177,347	(203,424)	(175,027)	(138,076)	(186,314)	69,130	113,064	(520,647)
7731200	94,082	(108,830)	(92,644)	(72,695)	(98,421)	37,093	60,340	(275,157)
7732100	58,665	(70,076)	(59,433)	(46,350)	(62,204)	22,465	37,289	(178,309)
7733100	20,017	(24,368)	(21,031)	(16,596)	(21,701)	7,169	12,280	(64,247)
7734100	404,806	(467,360)	(398,039)	(313,618)	(425,212)	158,082	257,142	(1,189,005)
7735100	816,113	(959,105)	(804,343)	(627,604)	(851,815)	324,890	520,613	(2,397,364)
7735200	696,110	(832,630)	(699,166)	(544,955)	(734,922)	267,480	433,087	(2,111,106)
7736100	337,128	(390,314)	(333,659)	(262,680)	(356,781)	130,251	215,054	(998,129)
7737100	1,707,500	(1,993,764)	(1,689,400)	(1,324,040)	(1,793,941)	659,543	1,090,809	(5,050,793)
7737200	1,672,208	(1,928,126)	(1,637,298)	(1,282,042)	(1,741,938)	662,280	1,088,433	(4,838,691)
7738100	128,377	(149,743)	(127,419)	(100,131)	(135,274)	49,428	80,952	(382,187)
7738200	152,064	(175,371)	(150,127)	(118,631)	(160,298)	58,542	95,989	(449,896)
7739100	3,268,742	(3,801,900)	(3,234,101)	(2,542,830)	(3,428,952)	1,280,821	2,082,502	(9,644,460)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.25%)</b>	<b>Current (6.25%)</b>	<b>1% Increase (7.25%)</b>
\$ 348,114	\$ (337,765)	\$ (891,457)
368,763	(357,801)	(944,336)
3,507,818	(3,403,539)	(8,982,894)
3,646,941	(3,538,527)	(9,339,165)
680,817	(660,578)	(1,743,450)
391,240	(379,609)	(1,001,895)
188,584	(182,978)	(482,931)
799,718	(775,944)	(2,047,934)
716,511	(695,211)	(1,834,858)
304,379	(295,330)	(779,460)
445,695	(432,446)	(1,141,346)
178,229	(172,931)	(456,414)
1,009,317	(979,312)	(2,584,680)
1,177,983	(1,142,964)	(3,016,604)
1,601,080	(1,553,484)	(4,100,079)
1,551,497	(1,505,375)	(3,973,107)
237,253	(230,200)	(607,564)
-	-	-
3,406,155	(3,304,898)	(8,722,554)
3,983,908	(3,865,476)	(10,202,077)
712,857	(691,665)	(1,825,499)
293,841	(285,106)	(752,474)
482,182	(467,848)	(1,234,781)
435,340	(422,399)	(1,114,828)
415,300	(402,954)	(1,063,509)
441,005	(427,895)	(1,129,335)
475,177	(461,051)	(1,216,843)
2,207,706	(2,142,076)	(5,653,539)
2,992,317	(2,903,363)	(7,662,789)
213,315	(206,974)	(546,261)
38,375	(37,234)	(98,271)
6,474,125	(6,281,665)	(16,579,077)
8,325,128	(8,077,642)	(21,319,165)
988,972	(959,572)	(2,532,581)
305,171	(296,099)	(781,487)
538,465	(522,458)	(1,378,912)
1,219,403	(1,183,153)	(3,122,674)
791,434	(767,906)	(2,026,720)
2,057,008	(1,995,859)	(5,267,631)
1,531,396	(1,485,872)	(3,921,632)
174,453	(169,267)	(446,743)
71,450	(69,326)	(182,971)
751,475	(729,136)	(1,924,393)
407,625	(395,507)	(1,043,855)
3,463,595	(3,360,631)	(8,869,648)
3,914,285	(3,797,923)	(10,023,785)
785,830	(762,469)	(2,012,369)
845,219	(820,093)	(2,164,455)
56,222	(54,551)	(143,975)
1,738,864	(1,687,171)	(4,452,919)
2,068,704	(2,007,206)	(5,297,580)
2,437,223	(2,364,770)	(6,241,292)
1,871,531	(1,815,894)	(4,792,655)
650,178	(630,850)	(1,664,989)
344,946	(334,692)	(883,346)
215,081	(208,687)	(550,785)
73,399	(71,217)	(187,963)
1,484,067	(1,439,950)	(3,800,431)
2,991,951	(2,903,008)	(7,661,853)
2,551,982	(2,476,118)	(6,535,169)
1,235,972	(1,199,229)	(3,165,102)
6,259,896	(6,073,805)	(16,030,476)
6,130,580	(5,948,332)	(15,699,318)
470,669	(456,678)	(1,205,300)
557,469	(540,897)	(1,427,579)
11,981,998	(11,625,802)	(30,683,755)

1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2021

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2022	2023	2024	2025	2026	Thereafter	Total
7739200	\$ 3,137,280	\$ (3,632,907)	\$ (3,094,832)	\$ (2,440,428)	\$ (3,295,539)	\$ 1,226,415	\$ 1,996,898	\$ (9,240,393)
7740100	5,283,969	(6,147,412)	(5,210,220)	(4,087,692)	(5,529,066)	2,071,825	3,376,798	(15,525,767)
7740200	3,868,475	(4,482,345)	(3,800,892)	(2,984,258)	(4,032,447)	1,529,083	2,480,838	(11,290,021)
7741100	343,037	(394,877)	(337,238)	(265,576)	(360,409)	133,922	220,986	(1,003,192)
7741200	367,646	(422,140)	(359,642)	(283,735)	(385,468)	144,353	235,052	(1,071,580)
7742100	584,100	(671,851)	(572,925)	(453,460)	(614,155)	227,418	369,966	(1,715,007)
7742200	540,790	(632,650)	(537,107)	(422,425)	(570,650)	208,832	339,502	(1,614,498)
7743100	113,337	(130,335)	(111,361)	(87,888)	(119,028)	44,443	72,285	(331,884)
7744100	1,390,425	(1,646,931)	(1,407,183)	(1,106,045)	(1,478,917)	524,534	850,296	(4,264,246)
7744200	1,435,810	(1,684,948)	(1,450,820)	(1,139,553)	(1,527,768)	539,783	874,947	(4,388,359)
7745100	79,475	(92,216)	(78,622)	(61,805)	(83,357)	31,072	50,782	(234,146)
7746100	606,515	(700,106)	(596,623)	(469,647)	(638,028)	235,854	384,677	(1,783,873)
7746200	606,066	(697,938)	(594,511)	(466,685)	(634,475)	238,630	391,793	(1,763,186)
7747100	161,622	(188,544)	(161,068)	(126,192)	(170,305)	62,680	103,398	(480,031)
7747200	171,333	(199,234)	(168,730)	(132,507)	(179,108)	67,721	111,607	(500,251)
7748100	81,107	(95,461)	(80,851)	(63,323)	(85,573)	31,350	50,577	(243,281)
7748200	9,173	(10,693)	(9,099)	(7,142)	(9,660)	3,562	5,799	(27,233)
7749100	369,512	(432,040)	(367,811)	(288,566)	(390,512)	141,735	230,026	(1,107,168)
7749200	464,583	(538,239)	(456,999)	(359,586)	(487,955)	181,442	295,328	(1,366,009)
7750100	234,706	(272,222)	(231,570)	(181,321)	(244,456)	92,953	151,272	(685,344)
7750200	279,967	(327,195)	(278,556)	(218,530)	(293,895)	108,927	177,055	(832,194)
7751100	713,478	(831,165)	(706,840)	(554,448)	(749,488)	277,806	451,159	(2,112,976)
7751200	618,097	(700,565)	(597,650)	(471,372)	(643,076)	246,954	402,150	(1,763,559)
7752100	430,294	(490,113)	(418,801)	(335,068)	(456,322)	164,194	271,131	(1,264,979)
7753100	2,617,872	(3,049,627)	(2,590,520)	(2,029,969)	(2,742,390)	1,029,977	1,687,603	(7,694,926)
7753200	1,942,582	(2,268,346)	(1,920,366)	(1,504,566)	(2,032,768)	767,008	1,253,324	(5,705,714)
7754100	72,440	(86,611)	(74,216)	(58,324)	(77,629)	26,670	44,148	(225,962)
7754200	44,054	(57,194)	(49,194)	(39,508)	(51,489)	11,988	22,247	(163,150)
7755100	474,830	(552,129)	(472,755)	(374,333)	(504,561)	179,617	292,256	(1,431,905)
7756100	877,635	(1,001,910)	(858,040)	(682,792)	(928,380)	335,655	546,887	(2,588,580)
7756200	654,199	(754,602)	(642,200)	(512,878)	(696,330)	246,382	403,791	(1,955,837)
7757100	137,307	(157,118)	(134,305)	(105,545)	(143,610)	54,405	89,253	(396,920)
7758100	354,491	(411,763)	(350,234)	(275,854)	(373,243)	137,630	224,826	(1,048,638)
7758200	354,263	(417,025)	(353,094)	(276,398)	(372,871)	137,653	224,163	(1,057,572)
7759100	19,749,795	(22,862,001)	(19,383,922)	(15,244,022)	(20,717,721)	7,738,879	12,534,757	(57,934,030)
7759200	16,235,012	(18,940,457)	(16,137,233)	(12,738,616)	(17,163,432)	6,280,431	10,209,403	(48,489,904)
7760100	36,379	(42,589)	(36,177)	(28,478)	(38,465)	13,987	22,677	(109,045)
7761100	248,064	(289,138)	(244,794)	(192,793)	(261,187)	96,308	157,299	(734,305)
7762100	1,031,553	(1,199,408)	(1,019,642)	(801,270)	(1,085,692)	403,362	657,233	(3,045,417)
7762200	1,070,940	(1,235,950)	(1,046,795)	(821,111)	(1,118,436)	425,570	693,369	(3,103,353)
7763100	165,367	(190,479)	(162,800)	(128,503)	(173,798)	64,553	107,169	(483,858)
7763200	88,080	(101,791)	(87,528)	(69,212)	(93,239)	33,697	55,082	(262,991)
7764100	55,665	(64,928)	(55,499)	(43,956)	(59,262)	20,987	33,608	(169,050)
7765100	820,542	(953,613)	(816,685)	(640,102)	(859,387)	323,484	526,383	(2,419,920)
7765200	826,723	(981,323)	(829,443)	(645,721)	(867,928)	323,655	526,383	(2,474,377)
7766100	1,585,198	(1,848,498)	(1,571,431)	(1,237,779)	(1,673,373)	609,638	994,136	(4,727,307)
7766200	1,627,447	(1,894,028)	(1,609,085)	(1,265,347)	(1,712,423)	631,595	1,029,678	(4,819,610)
7767100	427,274	(495,919)	(422,112)	(331,334)	(448,579)	166,804	272,028	(1,259,112)
7767200	459,396	(529,746)	(450,211)	(353,718)	(480,440)	181,272	295,532	(1,337,311)
7768100	770,301	(892,368)	(757,101)	(593,822)	(810,030)	300,429	490,732	(2,262,160)
7768200	1,033,085	(1,209,903)	(1,022,967)	(798,755)	(1,082,365)	406,384	662,669	(3,044,937)
7769100	237,288	(276,713)	(235,314)	(185,203)	(250,448)	91,980	149,653	(706,045)
7769200	88,795	(101,756)	(86,532)	(68,741)	(93,672)	34,534	56,105	(260,062)
7770100	431,329	(494,875)	(421,072)	(331,702)	(450,991)	169,748	276,038	(1,252,854)
7770200	406,065	(465,996)	(397,444)	(313,592)	(426,086)	158,285	259,247	(1,185,586)
7771100	104,489	(119,221)	(101,663)	(79,835)	(108,290)	42,141	68,461	(298,407)
7771200	37,645	(43,210)	(36,753)	(28,821)	(39,120)	15,074	24,380	(108,450)
7772100	79,442	(95,491)	(80,356)	(61,785)	(83,201)	31,261	50,987	(238,585)
7772200	68,277	(80,277)	(68,096)	(53,048)	(71,523)	26,842	43,678	(202,424)
7773100	363,699	(417,944)	(358,538)	(284,404)	(384,456)	141,013	230,374	(1,073,955)
7773200	285,480	(326,977)	(279,175)	(220,847)	(300,912)	111,890	181,502	(834,519)
7774100	31,683	(35,495)	(30,431)	(24,250)	(33,032)	12,698	20,594	(89,916)
7775100	231,802	(265,158)	(225,824)	(178,355)	(242,927)	90,812	147,598	(673,854)
7776100	287,370	(325,584)	(278,571)	(220,028)	(298,962)	115,212	188,316	(819,617)
7777100	480,530	(568,744)	(482,959)	(379,068)	(508,179)	184,042	299,792	(1,455,116)
7777200	482,059	(569,039)	(481,188)	(376,930)	(507,315)	187,442	306,029	(1,441,001)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 11,503,349	\$ (11,161,383)	\$ (29,458,021)
19,371,818	(18,795,941)	(49,607,762)
14,182,455	(13,760,845)	(36,318,732)
1,257,595	(1,220,210)	(3,220,477)
1,347,867	(1,307,799)	(3,451,648)
2,141,372	(2,077,714)	(5,483,671)
1,982,635	(1,923,696)	(5,077,173)
415,483	(403,132)	(1,063,977)
5,097,751	(4,946,207)	(13,054,428)
5,258,133	(5,101,821)	(13,465,138)
291,344	(282,683)	(746,079)
2,223,543	(2,157,442)	(5,694,095)
2,221,898	(2,155,846)	(5,689,884)
592,555	(574,940)	(1,517,427)
628,128	(609,455)	(1,608,523)
297,374	(288,534)	(761,521)
33,624	(32,624)	(86,104)
1,354,690	(1,314,418)	(3,469,118)
1,703,230	(1,652,597)	(4,361,667)
860,508	(834,927)	(2,203,607)
1,026,372	(995,861)	(2,628,356)
2,615,696	(2,537,938)	(6,698,330)
2,266,059	(2,198,695)	(5,802,973)
1,577,507	(1,530,611)	(4,039,713)
9,597,464	(9,312,155)	(24,577,390)
7,121,745	(6,910,032)	(18,237,515)
265,578	(257,683)	(680,097)
161,479	(156,678)	(413,518)
1,740,813	(1,689,063)	(4,457,910)
3,217,510	(3,121,861)	(8,239,467)
2,398,361	(2,327,064)	(6,141,774)
503,379	(488,415)	(1,289,064)
1,299,625	(1,260,990)	(3,328,107)
1,298,772	(1,260,163)	(3,325,923)
72,406,876	(70,254,400)	(185,421,072)
59,519,665	(57,750,290)	(152,419,220)
133,398	(129,432)	(341,608)
909,421	(882,386)	(2,328,864)
3,781,801	(3,669,377)	(9,684,517)
3,926,224	(3,809,507)	(10,054,358)
606,260	(588,238)	(1,552,524)
322,896	(313,297)	(826,879)
204,056	(197,990)	(522,551)
3,008,215	(2,918,788)	(7,703,501)
3,030,935	(2,940,833)	(7,761,683)
5,811,216	(5,638,463)	(14,881,486)
5,965,568	(5,788,226)	(15,276,754)
1,566,421	(1,519,855)	(4,011,324)
1,684,225	(1,634,157)	(4,313,000)
2,824,077	(2,740,124)	(7,231,957)
3,787,466	(3,674,874)	(9,699,023)
869,950	(844,088)	(2,227,785)
325,515	(315,839)	(833,587)
1,581,283	(1,534,276)	(4,049,384)
1,488,697	(1,444,441)	(3,812,286)
383,077	(371,690)	(980,993)
138,027	(133,924)	(353,463)
291,222	(282,564)	(745,767)
250,289	(242,848)	(640,944)
1,333,370	(1,293,732)	(3,414,523)
1,046,839	(1,015,719)	(2,680,767)
116,160	(112,707)	(297,464)
849,788	(824,525)	(2,176,154)
1,053,539	(1,022,220)	(2,697,925)
1,761,706	(1,709,334)	(4,511,413)
1,767,310	(1,714,772)	(4,525,764)

1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Additional Pension Amounts by Employer  
(UNAUDITED)  
Year Ended June 30, 2021

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2022	2023	2024	2025	2026	Thereafter	Total
7781100	\$ 271,789	\$ (309,971)	\$ (264,952)	\$ (207,682)	\$ (281,791)	\$ 109,518	\$ 178,991	\$ (775,887)
7781200	241,132	(277,205)	(235,367)	(184,203)	(251,849)	96,158	157,472	(694,994)
7782100	774,291	(883,452)	(755,894)	(597,564)	(812,196)	302,723	494,101	(2,252,282)
7782200	183,696	(206,131)	(179,254)	(142,112)	(192,099)	72,587	118,384	(528,625)
7783100	867,723	(1,025,063)	(873,293)	(684,355)	(917,734)	332,984	535,901	(2,631,560)
7783200	913,995	(1,085,135)	(922,580)	(723,811)	(971,753)	345,801	566,609	(2,790,869)
7784100	1,119,996	(1,300,418)	(1,108,257)	(869,600)	(1,175,889)	437,327	713,396	(3,303,441)
7784200	1,138,824	(1,319,828)	(1,127,495)	(886,816)	(1,197,248)	442,939	721,027	(3,367,421)
7785100	55,264	(64,810)	(53,788)	(42,446)	(57,667)	21,981	35,741	(160,989)
7786100	101,176	(115,624)	(98,859)	(77,554)	(104,772)	40,753	65,692	(290,364)
7786200	187,887	(218,788)	(185,808)	(146,084)	(196,703)	73,330	118,659	(555,394)
7787100	34,806	(41,113)	(35,109)	(27,395)	(36,767)	13,463	22,068	(104,853)
7788100	126,220	(148,724)	(124,671)	(97,705)	(132,610)	49,378	80,258	(374,074)
7788200	59,730	(70,018)	(59,550)	(46,608)	(62,939)	23,146	37,675	(178,294)
7789100	968,960	(1,122,029)	(956,473)	(751,736)	(1,015,279)	378,589	618,239	(2,848,689)
7789200	1,020,343	(1,184,883)	(1,008,068)	(788,870)	(1,068,338)	401,181	653,054	(2,995,924)
7790100	517,084	(598,520)	(513,550)	(405,688)	(547,557)	197,910	322,403	(1,545,002)
7791100	182,131	(210,204)	(179,000)	(140,094)	(190,469)	71,429	116,613	(531,725)
7792100	855,728	(993,078)	(840,556)	(669,616)	(908,269)	325,007	536,044	(2,550,468)
7792200	929,633	(1,092,685)	(927,883)	(727,376)	(982,677)	356,856	588,022	(2,785,743)
7793100	275,515	(323,042)	(276,220)	(217,826)	(292,566)	103,722	171,149	(834,783)
7793200	244,081	(286,188)	(244,432)	(192,796)	(259,422)	91,447	150,445	(740,946)
7794100	215,159	(247,625)	(210,787)	(165,212)	(224,799)	85,129	139,621	(623,673)
7795100	1,109,301	(1,277,564)	(1,094,678)	(861,591)	(1,165,641)	428,790	703,815	(3,266,869)
7795200	1,724,183	(1,985,922)	(1,692,419)	(1,326,910)	(1,801,121)	677,538	1,112,868	(5,015,966)
7796100	156,976	(186,782)	(158,948)	(123,726)	(165,245)	60,536	98,425	(475,740)
7796200	60,746	(71,081)	(60,539)	(47,738)	(64,772)	22,517	37,483	(184,130)
7797100	15,629	(18,972)	(16,848)	(13,479)	(17,624)	4,885	8,039	(53,999)
7798100	200,464	(241,335)	(207,189)	(164,140)	(217,866)	70,009	115,334	(645,187)
7798200	261,089	(302,653)	(257,654)	(202,419)	(274,088)	101,663	164,039	(771,112)
7799100	30,065	(35,322)	(29,161)	(22,642)	(31,006)	12,327	19,731	(86,073)
7800100	643,955	(742,684)	(633,323)	(498,106)	(675,727)	252,155	411,428	(1,886,257)
7800200	787,672	(912,560)	(780,396)	(614,280)	(829,891)	305,176	496,367	(2,335,584)
7801100	249,930	(289,909)	(247,191)	(194,853)	(263,617)	97,111	157,772	(740,687)
7801200	120,947	(142,296)	(120,804)	(95,147)	(128,108)	46,449	75,545	(364,361)
7802100	905,324	(1,048,483)	(892,243)	(704,107)	(949,445)	356,796	578,087	(2,659,395)
7802200	668,447	(781,409)	(664,559)	(524,573)	(703,795)	261,099	424,204	(1,989,033)
7803100	96,499	(112,103)	(95,014)	(74,434)	(100,971)	38,071	61,353	(283,098)
7803200	68,247	(79,411)	(67,446)	(52,850)	(71,504)	26,774	43,144	(201,293)
7804100	139,417	(164,656)	(138,842)	(108,716)	(147,229)	53,424	86,612	(419,407)
7804200	108,240	(127,974)	(108,763)	(84,687)	(113,484)	42,642	68,734	(323,532)
7805100	108,487	(123,001)	(105,650)	(83,517)	(113,231)	43,058	70,213	(312,128)
7806100	771,577	(902,287)	(770,356)	(605,357)	(815,542)	296,987	486,098	(2,310,457)
7806200	838,417	(966,397)	(822,438)	(645,430)	(874,358)	333,823	543,926	(2,430,874)
7807100	75,249	(87,010)	(74,051)	(58,679)	(79,118)	29,442	47,336	(222,080)
7808100	101,191	(123,128)	(105,729)	(83,422)	(111,740)	39,794	64,750	(319,475)
7808200	89,188	(103,938)	(88,444)	(68,849)	(93,032)	35,385	57,249	(261,629)
7810100	100,040	(116,876)	(98,925)	(77,897)	(105,485)	38,604	63,053	(297,526)
7810200	146,238	(169,717)	(144,374)	(113,592)	(153,870)	56,822	92,945	(431,786)
7811100	100,567	(117,076)	(98,971)	(77,650)	(105,401)	39,555	64,370	(295,173)
7811200	63,199	(73,222)	(62,523)	(48,973)	(66,279)	24,833	40,479	(185,685)
7812100	654,237	(757,838)	(643,885)	(505,402)	(685,278)	257,647	421,215	(1,913,541)
7812200	213,831	(248,557)	(211,386)	(166,139)	(224,480)	83,682	135,769	(631,111)
7813100	161,907	(187,319)	(159,584)	(125,311)	(169,626)	63,761	104,061	(474,018)
7813200	23,868	(27,922)	(23,778)	(18,747)	(25,161)	9,882	16,207	(69,519)
7814100	181,303	(208,448)	(177,071)	(138,979)	(188,427)	72,860	119,143	(520,922)
7815100	448,239	(525,995)	(446,765)	(351,276)	(473,555)	172,337	281,331	(1,343,923)
7815200	453,627	(528,106)	(449,788)	(353,650)	(475,893)	178,044	287,924	(1,341,469)
7816100	495,648	(585,366)	(495,732)	(388,197)	(523,066)	192,419	314,032	(1,485,910)
7816200	681,052	(793,667)	(675,271)	(531,782)	(717,426)	264,053	429,045	(2,025,048)
7817100	2,589,454	(3,026,617)	(2,572,630)	(2,020,721)	(2,728,077)	1,003,214	1,637,189	(7,707,642)
7817200	2,806,485	(3,255,402)	(2,772,409)	(2,185,754)	(2,954,548)	1,088,920	1,773,328	(8,305,865)
7819100	418,902	(489,731)	(417,495)	(328,264)	(440,441)	163,946	266,687	(1,245,298)
7819200	438,898	(514,807)	(439,074)	(344,914)	(461,499)	171,710	279,701	(1,308,883)
7820100	32,418	(37,488)	(32,408)	(26,038)	(35,079)	11,764	19,499	(99,750)
7820200	21,884	(25,190)	(21,480)	(16,525)	(22,819)	8,716	14,231	(63,067)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 996,403	\$ (966,783)	\$ (2,551,611)
884,020	(857,740)	(2,263,818)
2,838,635	(2,754,249)	(7,269,237)
673,446	(653,426)	(1,724,576)
3,181,206	(3,086,636)	(8,146,500)
3,350,847	(3,251,234)	(8,580,919)
4,106,098	(3,984,034)	(10,514,984)
4,175,051	(4,050,937)	(10,691,559)
202,594	(196,572)	(518,808)
370,895	(359,869)	(949,796)
688,796	(668,320)	(1,763,884)
127,611	(123,818)	(326,790)
462,751	(448,994)	(1,185,022)
218,980	(212,470)	(560,768)
3,547,776	(3,442,309)	(9,085,220)
3,740,746	(3,629,543)	(9,579,383)
1,895,713	(1,839,358)	(4,854,581)
667,721	(647,871)	(1,709,913)
3,137,227	(3,043,965)	(8,033,878)
3,408,165	(3,306,849)	(8,727,702)
1,010,048	(980,022)	(2,586,552)
894,802	(868,201)	(2,291,427)
788,814	(765,365)	(2,020,012)
4,066,871	(3,945,973)	(10,414,529)
6,321,174	(6,133,261)	(16,187,397)
575,499	(558,391)	(1,473,751)
222,695	(216,075)	(570,283)
57,318	(55,615)	(146,782)
734,907	(713,060)	(1,881,965)
957,176	(928,721)	(2,451,156)
110,251	(106,974)	(282,334)
2,360,839	(2,290,657)	(6,045,687)
2,887,730	(2,801,885)	(7,394,961)
916,243	(889,005)	(2,346,334)
443,381	(430,200)	(1,135,419)
3,318,990	(3,220,324)	(8,499,339)
2,450,624	(2,377,773)	(6,275,609)
353,779	(343,262)	(905,964)
250,228	(242,789)	(640,789)
511,115	(495,921)	(1,308,874)
396,844	(385,046)	(1,016,246)
397,757	(385,933)	(1,018,585)
2,828,706	(2,744,616)	(7,243,811)
3,073,757	(2,982,381)	(7,871,341)
275,872	(267,671)	(706,458)
385,819	(374,349)	(988,012)
326,977	(317,257)	(837,330)
366,753	(355,850)	(939,189)
536,150	(520,212)	(1,372,985)
368,702	(357,742)	(944,180)
231,710	(224,822)	(593,369)
2,398,544	(2,327,241)	(6,142,242)
783,941	(760,637)	(2,007,534)
593,590	(575,944)	(1,520,079)
87,531	(84,929)	(224,151)
664,675	(644,916)	(1,702,114)
1,643,292	(1,594,441)	(4,208,177)
1,663,089	(1,613,649)	(4,258,873)
1,817,075	(1,763,058)	(4,653,204)
2,496,795	(2,422,572)	(6,393,846)
9,492,939	(9,210,737)	(24,309,719)
10,289,002	(9,983,135)	(26,348,294)
1,535,721	(1,490,068)	(3,932,707)
1,609,059	(1,561,226)	(4,120,513)
118,840	(115,307)	(304,328)
80,222	(77,837)	(205,433)



1977 Police Officers' and Firefighters' Retirement Fund  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2021

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2022	2023	2024	2025	2026	Thereafter	Total
7821100	\$ 121,836	\$ (143,530)	\$ (122,145)	\$ (95,264)	\$ (128,336)	\$ 47,189	\$ 76,840	\$ (365,246)
7822100	1,400,688	(1,632,744)	(1,387,886)	(1,091,272)	(1,467,524)	548,686	890,694	(4,140,046)
7822200	1,593,188	(1,861,847)	(1,584,324)	(1,249,096)	(1,681,275)	616,497	1,001,788	(4,758,257)
7823100	103,057	(119,865)	(102,680)	(80,872)	(108,939)	39,634	64,225	(308,497)
7823200	105,372	(123,468)	(104,959)	(82,189)	(111,002)	40,895	66,459	(314,264)
7824100	58,190	(68,961)	(58,742)	(46,184)	(61,950)	21,778	36,045	(178,014)
7824200	41,674	(48,963)	(41,703)	(32,616)	(43,825)	16,171	26,487	(124,449)
7825100	698,020	(808,798)	(687,643)	(541,167)	(733,753)	270,716	440,388	(2,060,257)
7825200	842,551	(973,516)	(826,524)	(650,022)	(881,639)	332,313	540,494	(2,458,894)
7826100	282,624	(325,029)	(279,148)	(221,284)	(298,227)	108,821	176,608	(838,259)
7826200	313,133	(359,971)	(307,125)	(242,211)	(327,392)	123,824	201,367	(911,508)
7827100	268,327	(312,050)	(266,532)	(210,533)	(283,653)	103,081	168,068	(801,619)
7827200	317,553	(367,295)	(314,059)	(247,120)	(333,869)	123,810	201,204	(937,329)
7828100	377,081	(437,366)	(375,226)	(296,649)	(399,410)	144,027	234,355	(1,130,269)
7828200	412,866	(480,691)	(407,528)	(319,452)	(433,058)	161,752	263,684	(1,215,293)
7829100	172,491	(197,159)	(167,965)	(132,877)	(180,632)	67,915	110,314	(500,404)
7829200	141,312	(163,738)	(139,243)	(109,694)	(148,559)	55,096	89,804	(416,334)
7830100	493,153	(579,255)	(493,838)	(387,872)	(522,511)	188,354	307,168	(1,487,954)
7830200	529,790	(606,725)	(515,897)	(408,935)	(556,068)	207,278	337,471	(1,542,876)
7831100	168,625	(199,696)	(169,187)	(132,085)	(177,961)	64,307	104,147	(510,475)
7831200	166,287	(192,529)	(163,584)	(129,537)	(175,537)	63,575	104,459	(493,153)
7832100	79,711	(92,811)	(78,619)	(61,606)	(83,416)	31,376	50,605	(234,471)
7832200	49,409	(58,631)	(49,974)	(39,595)	(53,215)	17,773	28,727	(154,915)
7834100	310,177	(353,250)	(301,901)	(237,338)	(321,955)	124,599	203,628	(886,217)
7834200	103,874	(124,514)	(106,486)	(84,596)	(113,061)	36,622	66,646	(325,389)
7835100	98,942	(113,637)	(96,324)	(75,250)	(102,251)	40,353	65,324	(281,785)
7835200	90,714	(105,721)	(90,023)	(69,685)	(93,993)	36,482	59,178	(263,762)
7836200	1,868,059	(2,167,483)	(1,838,640)	(1,442,566)	(1,956,467)	736,950	1,196,010	(5,472,196)
7837200	62,469	(76,204)	(63,304)	(49,139)	(65,904)	24,137	39,799	(190,615)
7839100	-	(680)	(593)	(191)	(46)	4	-	(1,506)
7840100	76,762	(88,061)	(74,965)	(58,706)	(79,448)	31,097	50,908	(219,175)
7841200	85,324	(100,980)	(85,848)	(67,381)	(90,764)	32,197	52,055	(260,721)
7843200	326,611	(362,683)	(307,513)	(238,780)	(328,384)	142,617	237,826	(856,917)
7844200	105,979	(124,831)	(105,879)	(83,041)	(112,852)	39,887	65,320	(321,396)
7845100	151,650	(176,483)	(150,965)	(118,909)	(160,137)	58,109	94,764	(453,621)
7846100	168,531	(189,728)	(164,259)	(129,541)	(175,982)	66,878	108,125	(484,507)
7846200	106,053	(114,901)	(101,766)	(81,499)	(110,267)	42,509	67,716	(298,208)
7847200	103,269	(118,339)	(100,560)	(78,763)	(107,046)	41,700	67,701	(295,307)
7849200	211,771	(243,951)	(206,204)	(162,698)	(221,982)	82,343	132,895	(619,597)
7850100	1,491,434	(1,701,112)	(1,457,066)	(1,150,179)	(1,561,082)	585,522	952,256	(4,331,661)
7850200	1,752,452	(2,006,382)	(1,712,486)	(1,356,213)	(1,842,077)	682,161	1,112,226	(5,122,771)
7851200	692,108	(790,293)	(673,900)	(529,961)	(720,079)	276,518	450,327	(1,987,388)
7852200	1,987,116	(2,291,722)	(1,941,457)	(1,522,892)	(2,068,067)	794,015	1,293,310	(5,736,813)
7853100	52,800	(60,802)	(51,577)	(40,493)	(54,919)	21,192	33,825	(152,774)
7854100	18,081	(21,995)	(18,999)	(15,130)	(19,718)	6,281	10,629	(58,932)
7855100	501,578	(566,179)	(481,020)	(376,795)	(515,775)	206,821	338,952	(1,393,996)
7855200	769,077	(894,578)	(760,829)	(596,425)	(807,211)	302,264	490,982	(2,265,797)
7856200	511,641	(586,597)	(498,033)	(390,474)	(532,110)	205,337	333,294	(1,468,583)
7857100	113,646	(127,772)	(110,909)	(87,937)	(119,120)	44,728	73,479	(327,531)
7858100	337,790	(388,733)	(329,994)	(258,615)	(351,366)	135,576	221,720	(971,412)
7859100	76,387	(86,887)	(73,631)	(58,794)	(80,666)	29,260	48,350	(222,368)
7859200	120,725	(141,465)	(119,735)	(93,363)	(126,027)	47,973	77,128	(355,489)
7860200	717,294	(844,000)	(718,115)	(563,388)	(757,735)	276,299	448,148	(2,158,791)
7861100	13,111	(12,596)	(12,088)	(9,838)	(13,902)	5,124	8,063	(35,237)
7862200	336,700	(384,666)	(328,448)	(257,862)	(351,831)	133,802	218,832	(970,173)
7863100	1,165	(9,530)	(8,215)	(6,618)	(8,700)	2,180	3,098	(27,785)
7864100	316,138	(361,639)	(307,696)	(242,051)	(330,171)	125,283	204,359	(911,915)
7864200	880,671	(1,005,625)	(858,914)	(679,835)	(924,880)	343,712	559,041	(2,566,501)
7865100	144,398	(162,562)	(137,854)	(110,401)	(151,540)	56,501	92,281	(413,575)
7865200	188,700	(217,616)	(186,129)	(147,445)	(201,243)	70,243	115,842	(566,348)
7866100	22,211	(26,326)	(22,522)	(17,496)	(23,561)	8,449	13,775	(67,681)
7867100	258,494	(291,329)	(248,926)	(194,601)	(265,427)	106,251	162,017	(732,015)
7867200	506,340	(571,036)	(484,671)	(378,559)	(520,770)	206,959	315,208	(1,432,869)
7868200	28,581	(33,483)	(28,372)	(22,520)	(30,429)	10,752	17,500	(86,552)
7869100	76,316	(88,817)	(75,024)	(58,831)	(80,358)	29,720	48,164	(225,146)
7870100	64,062	(68,447)	(57,328)	(48,466)	(68,077)	23,974	39,451	(178,893)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 446,670	\$ (433,392)	\$ (1,143,842)
5,126,014	(4,973,630)	(13,126,805)
5,840,820	(5,667,186)	(14,957,295)
377,839	(366,607)	(967,578)
386,306	(374,822)	(989,260)
213,315	(206,974)	(546,261)
152,768	(148,227)	(391,212)
2,559,048	(2,482,973)	(6,553,264)
3,088,924	(2,997,098)	(7,910,182)
1,036,118	(1,005,317)	(2,653,314)
1,148,014	(1,113,886)	(2,939,859)
983,734	(954,490)	(2,519,166)
1,164,156	(1,129,548)	(2,981,195)
1,382,405	(1,341,309)	(3,540,091)
1,513,610	(1,468,614)	(3,876,084)
632,392	(613,592)	(1,619,442)
518,059	(502,658)	(1,326,657)
1,807,999	(1,754,252)	(4,629,962)
1,942,311	(1,884,570)	(4,973,910)
618,199	(599,821)	(1,583,097)
609,610	(591,488)	(1,561,103)
292,257	(283,569)	(748,419)
181,153	(175,768)	(463,901)
1,137,172	(1,103,366)	(2,912,094)
380,824	(369,503)	(975,221)
362,733	(351,950)	(928,894)
331,607	(321,749)	(849,185)
6,848,553	(6,644,962)	(17,537,920)
229,030	(222,222)	(586,506)
-	-	-
281,415	(273,049)	(720,653)
312,785	(303,486)	(800,986)
1,197,414	(1,161,818)	(3,066,363)
388,194	(376,654)	(994,096)
555,947	(539,420)	(1,423,680)
617,833	(599,467)	(1,582,161)
388,803	(377,245)	(995,656)
378,570	(367,316)	(969,450)
776,388	(753,308)	(1,988,191)
5,467,793	(5,305,249)	(14,002,040)
6,424,725	(6,233,734)	(16,452,572)
2,537,363	(2,461,933)	(6,497,733)
7,285,051	(7,068,484)	(18,655,712)
193,579	(187,825)	(495,722)
66,273	(64,302)	(169,712)
1,838,882	(1,784,216)	(4,709,047)
2,819,570	(2,735,751)	(7,220,414)
1,875,733	(1,819,972)	(4,803,418)
416,640	(404,254)	(1,066,941)
1,238,408	(1,201,593)	(3,171,342)
280,014	(271,690)	(717,065)
442,589	(429,432)	(1,133,391)
2,629,706	(2,551,531)	(6,734,207)
48,060	(46,631)	(123,073)
1,234,388	(1,197,692)	(3,161,046)
27,776	(26,950)	(71,129)
1,158,978	(1,124,525)	(2,967,936)
3,228,657	(3,132,676)	(8,268,012)
529,389	(513,651)	(1,355,670)
691,781	(671,216)	(1,771,528)
81,440	(79,019)	(208,553)
947,674	(919,502)	(2,426,823)
1,855,632	(1,800,469)	(4,751,943)
104,769	(101,655)	(268,295)
279,770	(271,453)	(716,441)
234,878	(227,895)	(601,480)

1977 Police Officers' and Firefighters' Retirement Fund  
Schedule of Additional Pension Amounts by Employer  
(UNAUDITED)  
Year Ended June 30, 2021

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2022	2023	2024	2025	2026	Thereafter	Total
7871200	\$ 119,810	\$ (128,814)	\$ (108,020)	\$ (88,150)	\$ (123,599)	\$ 48,967	\$ 79,433	\$ (320,183)
7872200	57,655	(61,754)	(51,748)	(42,977)	(60,300)	22,793	36,551	(157,435)
7873100	96,486	(110,159)	(93,413)	(73,082)	(99,723)	38,310	63,255	(274,812)
7874100	59,613	(65,464)	(55,118)	(44,383)	(61,789)	24,089	39,380	(163,285)
7875100	69,942	(81,258)	(69,118)	(54,378)	(72,694)	28,177	45,394	(203,877)
7876200	578,325	(682,925)	(582,552)	(460,684)	(615,865)	233,576	381,498	(1,726,952)
7877100	6,468	(7,932)	(6,810)	(5,448)	(7,219)	2,133	3,760	(21,516)
7878200	456,035	(532,030)	(452,884)	(356,787)	(481,750)	175,375	297,226	(1,350,850)
7879200	66,932	(84,285)	(72,670)	(58,567)	(76,906)	19,530	37,127	(235,771)
7880100	88,305	(106,807)	(91,481)	(72,872)	(97,071)	30,179	55,225	(282,827)
7881100	13,569	(14,593)	(12,237)	(9,377)	(13,097)	6,464	10,367	(32,473)
7882100	98,568	(108,169)	(91,061)	(70,289)	(97,301)	44,745	69,628	(252,447)
7883200	449,141	(141,683)	(123,164)	(100,680)	(129,918)	23,835	34,211	(437,399)
7884200	36,823	(99,899)	(84,794)	(66,455)	(90,303)	35,103	57,655	(248,693)
Total '77 Fund	\$ 166,436,369	\$ (192,930,155)	\$ (164,093,899)	\$ (129,082,310)	\$ (174,611,038)	\$ 64,805,078	\$ 105,555,616	\$ (490,356,708)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.25%)</b>	<b>Current (6.25%)</b>	<b>1% Increase (7.25%)</b>
\$ 439,239	\$ (426,181)	\$ (1,124,812)
211,366	(205,082)	(541,270)
353,718	(343,203)	(905,808)
218,553	(212,056)	(559,676)
256,441	(248,817)	(656,699)
2,120,235	(2,057,206)	(5,429,544)
23,695	(22,990)	(60,678)
1,671,860	(1,622,160)	(4,281,334)
245,355	(238,061)	(628,310)
323,749	(314,125)	(829,063)
49,765	(48,286)	(127,440)
361,393	(350,649)	(925,462)
391,179	(379,550)	(1,001,739)
319,059	(309,574)	(817,052)
\$ 609,123,028	\$ (591,015,280)	\$ (1,559,855,168)

**Indiana Public Retirement System**

**1977 Police Officers' and Firefighters' Retirement Fund  
Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)  
Year Ended June 30, 2021**

---

**Summary**

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

**Contributions**

As of the measurement date the schedule provides each employer their contributions and reflects the reversal of any prior year accrual and the addition of any current year accrual.

**Amortization of Net Deferred Outflows and Inflows of Resources**

For each employer this schedule provides the amortization of net deferred outflows and inflows of resources for the next five years and thereafter.

**Discount Rate Sensitivity**

The discount rate sensitivity for each employer's net pension liability show the results assuming a 1% decrease and a 1% increase in the pension plan's discount rate of 6.25%.