

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and
Disability Fund

Report on Allocation of Pension Amounts

For the Year Ended June 30, 2014



Assurance ■ Tax ■ Consulting

Indiana Public Retirement System

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

Year Ended June 30, 2014

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Independent Auditor's Report

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' Pension and Disability Fund as of and for the years ended June 30, 2014 and 2013, and the related Notes to the Schedule. We have also audited the total for all entities of the columns titled net pension liability as of June 30, 2014 and 2013, and 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, 2014, 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 audit. We conducted our audit 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, 2014 and 2013, and net pension liability for the total of all participating entities for the System as of June 30, 2014 and 2013, and total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2014, 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, 2014, and our report thereon, dated December 17, 2014, expressed an unmodified opinion on those financial statements.

Other Information:

Our audit for the year ended June 30, 2014 and 2013 was conducted for the purpose of forming opinions on the Schedules. The other information (pages 20 – 28) is presented for the purpose of additional analysis. 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.

McGladrey LLP

Indianapolis, Indiana
August 3, 2015

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2014 and 2013

Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 487,370	0.0006865	\$ 471,936	0.0006804
7700200	471,402	0.0006641	453,684	0.0006541
7701100	5,068,621	0.0071401	5,230,448	0.0075406
7701200	5,610,820	0.0079038	5,890,607	0.0084923
7702100	857,792	0.0012084	805,532	0.0011613
7703100	227,225	0.0003201	175,848	0.0002535
7704100	974,277	0.0013724	916,212	0.0013209
7704200	774,805	0.0010915	762,644	0.0010995
7705100	383,277	0.0005399	401,075	0.0005782
7706100	577,663	0.0008137	554,535	0.0007995
7706200	84,113	0.0001185	73,043	0.0001053
7707100	1,313,335	0.0018501	1,267,925	0.0018279
7707200	1,567,835	0.0022086	1,525,401	0.0021991
7708100	1,686,055	0.0023751	1,662,403	0.0023966
7708200	1,743,582	0.0024561	1,715,347	0.0024730
7709100	217,020	0.0003057	223,134	0.0003217
7710100	141,356	0.0001991	175,746	0.0002534
7711100	4,972,282	0.0070043	4,894,543	0.0070563
7711200	5,476,794	0.0077150	5,228,047	0.0075371
7712100	851,985	0.0012002	816,327	0.0011769
7712200	284,853	0.0004013	254,945	0.0003675
7713100	467,629	0.0006587	462,499	0.0006668
7713200	545,567	0.0007685	540,148	0.0007787
7714100	504,158	0.0007102	521,612	0.0007520
7714200	582,097	0.0008200	583,912	0.0008418
7715100	603,862	0.0008506	581,176	0.0008379
7716100	2,079,029	0.0029287	2,178,803	0.0031411
7716200	3,679,781	0.0051836	3,816,913	0.0055027
7717100	270,518	0.0003811	261,274	0.0003767
7718100	80,828	0.0001139	84,297	0.0001215
7719100	7,425,191	0.0104597	7,141,133	0.0102951
7719200	10,039,402	0.0141423	9,897,105	0.0142683
7720100	923,158	0.0013004	900,451	0.0012982
7721100	714,560	0.0010066	671,668	0.0009683
7722100	993,518	0.0013995	981,360	0.0014148
7722200	672,146	0.0009468	672,957	0.0009702
7723100	2,227,566	0.0031379	2,093,609	0.0030183
7723200	1,710,337	0.0024093	1,653,962	0.0023845
7724100	134,372	0.0001893	233,219	0.0003362
7724200	65,302	0.0000920	64,351	0.0000928
7725100	838,456	0.0011811	772,416	0.0011136
7725200	326,066	0.0004593	307,671	0.0004436

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**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2014 and 2013**

Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7726100	\$ 3,952,559	0.0055679	\$ 3,662,498	0.0052801
7726200	4,679,827	0.0065924	4,478,745	0.0064569
7727100	1,132,214	0.0015949	1,134,049	0.0016349
7727200	1,133,334	0.0015965	1,101,119	0.0015874
7728100	113,250	0.0001595	146,375	0.0002110
7729100	1,560,365	0.0021981	1,488,186	0.0021455
7729200	2,190,099	0.0030851	2,088,319	0.0030107
7730100	2,285,839	0.0032200	2,108,563	0.0030398
7730200	1,523,004	0.0021454	1,475,893	0.0021277
7731100	778,984	0.0010973	682,444	0.0009839
7731200	387,649	0.0005461	373,948	0.0005391
7732100	301,087	0.0004241	306,581	0.0004420
7733100	143,320	0.0002019	135,266	0.0001950
7734100	1,651,390	0.0023263	1,581,813	0.0022804
7735100	4,307,453	0.0060678	4,638,012	0.0066865
7735200	3,301,497	0.0046507	3,642,258	0.0052509
7736100	1,263,680	0.0017801	1,197,359	0.0017262
7737100	5,386,323	0.0075876	5,523,563	0.0079631
7737200	5,688,236	0.0080129	5,574,806	0.0080370
7738100	563,697	0.0007941	551,929	0.0007957
7738200	689,448	0.0009712	635,686	0.0009164
7739100	15,928,726	0.0224385	15,575,298	0.0224544
7739200	14,665,202	0.0206586	14,109,251	0.0203408
7740100	21,614,113	0.0304473	21,769,301	0.0313841
7740200	17,451,099	0.0245830	17,372,826	0.0250458
7741100	1,206,524	0.0016996	1,115,681	0.0016084
7741200	1,372,325	0.0019332	1,297,011	0.0018699
7742100	2,358,573	0.0033225	2,195,726	0.0031655
7742200	2,618,041	0.0036880	2,584,860	0.0037265
7743100	493,453	0.0006951	459,137	0.0006619
7744100	9,045,710	0.0127425	8,916,662	0.0128549
7744200	9,104,597	0.0128255	8,467,326	0.0122071
7745100	387,988	0.0005466	372,225	0.0005366
7746100	2,626,585	0.0037000	2,507,410	0.0036149
7746200	2,378,108	0.0033500	2,264,471	0.0032646
7747100	668,529	0.0009417	633,874	0.0009138
7747200	680,315	0.0009583	690,152	0.0009950
7748100	423,518	0.0005966	430,975	0.0006213
7748200	45,373	0.0000639	44,333	0.0000639
7749100	1,729,256	0.0024360	1,692,001	0.0024393
7749200	1,951,651	0.0027492	1,925,977	0.0027766
7750100	744,766	0.0010491	724,486	0.0010445

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Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7750200	\$ 1,239,697	0.0017463	\$ 1,212,217	0.0017476
7751100	3,065,770	0.0043187	3,010,202	0.0043397
7751200	1,785,196	0.0025148	1,599,779	0.0023063
7752100	1,567,292	0.0022078	1,419,834	0.0020469
7753100	11,903,386	0.0167680	11,780,879	0.0169841
7753200	8,938,838	0.0125920	9,085,499	0.0130983
7754100	448,464	0.0006317	432,328	0.0006233
7754200	229,967	0.0003239	236,181	0.0003405
7755100	2,309,374	0.0032532	2,147,289	0.0030957
7756100	3,143,914	0.0044288	2,792,614	0.0040260
7756200	2,517,307	0.0035461	2,420,853	0.0034901
7757100	502,559	0.0007079	457,151	0.0006591
7758100	1,432,347	0.0020177	1,398,883	0.0020167
7758200	1,666,585	0.0023477	1,707,915	0.0024622
7759100	80,634,076	0.1135879	80,327,563	0.1158059
7759200	75,639,547	0.1065518	73,469,540	0.1059187
7760100	185,582	0.0002614	184,323	0.0002657
7761100	973,035	0.0013707	992,560	0.0014309
7762100	4,039,533	0.0056904	3,969,017	0.0057220
7762200	3,917,586	0.0055186	3,951,585	0.0056969
7763100	673,430	0.0009486	623,940	0.0008995
7763200	414,909	0.0005845	371,440	0.0005355
7764100	286,089	0.0004030	271,878	0.0003920
7765100	5,570,969	0.0078477	5,260,327	0.0075836
7765200	5,091,628	0.0071725	5,266,995	0.0075933
7766100	6,972,368	0.0098218	6,873,507	0.0099093
7766200	7,156,136	0.0100807	7,070,483	0.0101933
7767100	1,790,993	0.0025229	1,737,689	0.0025052
7767200	1,785,870	0.0025157	1,737,680	0.0025052
7768100	2,869,286	0.0040419	2,854,007	0.0041145
7768200	4,496,208	0.0063337	4,641,799	0.0066919
7769100	1,111,317	0.0015655	1,092,214	0.0015746
7769200	374,477	0.0005275	359,497	0.0005183
7770100	1,357,999	0.0019130	1,291,503	0.0018619
7770200	1,239,351	0.0017458	1,147,018	0.0016536
7771100	416,725	0.0005870	387,973	0.0005593
7771200	124,921	0.0001760	119,583	0.0001724
7772100	384,725	0.0005420	419,963	0.0006054
7772200	303,200	0.0004271	307,116	0.0004428
7773100	1,618,946	0.0022806	1,472,749	0.0021232
7773200	1,323,154	0.0018639	1,234,501	0.0017797
7774100	113,468	0.0001598	96,408	0.0001390

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1977 Police Officers' and Firefighters' Pension and Disability Fund
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 As of and for the Years Ended June 30, 2014 and 2013

Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7775100	\$ 742,189	0.0010455	\$ 695,403	0.0010025
7776100	1,246,157	0.0017554	1,122,646	0.0016185
7777100	2,893,940	0.0040766	2,904,513	0.0041873
7777200	2,665,793	0.0037552	2,740,835	0.0039514
7781100	1,029,427	0.0014501	934,588	0.0013474
7781200	868,966	0.0012241	851,672	0.0012278
7782100	2,639,242	0.0037178	2,352,910	0.0033921
7782200	675,932	0.0009522	495,522	0.0007144
7783100	4,491,733	0.0063274	4,424,912	0.0063793
7783200	3,818,723	0.0053794	3,862,838	0.0055689
7784100	5,284,286	0.0074439	5,078,364	0.0073213
7784200	5,408,685	0.0076191	5,107,353	0.0073631
7785100	256,310	0.0003611	297,207	0.0004285
7786100	500,022	0.0007044	462,152	0.0006663
7786200	908,314	0.0012795	899,243	0.0012964
7787100	165,781	0.0002335	160,954	0.0002320
7788100	526,539	0.0007417	584,831	0.0008431
7788200	299,719	0.0004222	295,939	0.0004266
7789100	4,450,548	0.0062694	4,281,835	0.0061730
7789200	4,782,291	0.0067367	4,664,041	0.0067240
7790100	2,483,711	0.0034988	2,268,795	0.0032708
7791100	630,345	0.0008880	602,404	0.0008685
7792100	3,391,696	0.0047778	3,443,996	0.0049651
7792200	3,996,891	0.0056303	4,017,178	0.0057914
7793100	1,299,475	0.0018305	1,236,306	0.0017823
7793200	1,167,962	0.0016453	1,120,851	0.0016159
7794100	853,945	0.0012029	820,736	0.0011832
7795100	4,482,709	0.0063147	4,060,966	0.0058546
7795200	7,228,380	0.0101825	6,870,252	0.0099046
7796100	868,421	0.0012233	867,484	0.0012506
7797100	145,220	0.0002046	122,375	0.0001764
7798100	1,102,012	0.0015524	1,054,803	0.0015207
7798200	1,205,869	0.0016987	1,167,116	0.0016826
7799100	100,220	0.0001412	128,850	0.0001858
7800100	2,261,202	0.0031853	2,129,483	0.0030700
7800200	3,437,156	0.0048418	3,209,563	0.0046271
7801100	1,119,061	0.0015764	1,071,125	0.0015442
7801200	576,750	0.0008125	579,132	0.0008349
7802100	3,009,267	0.0042391	2,907,868	0.0041922
7802200	3,037,285	0.0042786	2,988,767	0.0043088
7803100	428,130	0.0006031	429,436	0.0006191
7803200	289,060	0.0004072	286,291	0.0004127

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2014 and 2013**

Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7804100	\$ 650,064	0.0009157	\$ 688,045	0.0009919
7804200	594,961	0.0008381	594,961	0.0008577
7805100	494,349	0.0006964	434,024	0.0006257
7806100	3,229,964	0.0045500	3,096,942	0.0044648
7806200	3,509,354	0.0049436	3,376,376	0.0048676
7807100	382,955	0.0005395	375,456	0.0005413
7808100	499,723	0.0007039	461,211	0.0006649
7808200	340,808	0.0004801	333,320	0.0004805
7810100	458,463	0.0006458	467,191	0.0006735
7810200	573,511	0.0008079	558,740	0.0008055
7811100	462,093	0.0006509	472,699	0.0006815
7811200	307,557	0.0004332	291,397	0.0004201
7812100	2,667,350	0.0037574	2,618,252	0.0037746
7812200	859,171	0.0012103	841,018	0.0012125
7813100	653,420	0.0009205	626,315	0.0009029
7814100	748,470	0.0010544	728,095	0.0010497
7815100	2,057,592	0.0028985	2,057,743	0.0029666
7815200	2,188,034	0.0030822	2,123,289	0.0030611
7816100	2,287,028	0.0032217	2,353,182	0.0033925
7816200	3,022,018	0.0042571	2,957,962	0.0042644
7817100	12,981,067	0.0182862	12,827,792	0.0184934
7817200	12,744,754	0.0179533	12,311,443	0.0177490
7819100	2,039,743	0.0028733	1,979,198	0.0028533
7819200	2,157,626	0.0030394	2,119,224	0.0030552
7820100	175,678	0.0002475	153,844	0.0002218
7820200	115,472	0.0001627	110,004	0.0001586
7821100	502,857	0.0007084	498,921	0.0007193
7822100	6,333,115	0.0089213	6,255,729	0.0090187
7822200	6,950,969	0.0097917	6,821,496	0.0098343
7823100	503,520	0.0007093	468,361	0.0006752
7823200	533,282	0.0007512	528,085	0.0007613
7824100	259,261	0.0003652	257,185	0.0003708
7824200	262,271	0.0003695	257,185	0.0003708
7825100	2,491,391	0.0035096	2,433,280	0.0035080
7825200	3,390,861	0.0047766	3,336,465	0.0048101
7826100	1,317,161	0.0018555	1,188,880	0.0017140
7826200	1,456,100	0.0020512	1,373,080	0.0019795
7827100	1,227,947	0.0017298	1,164,848	0.0016793
7827200	1,587,194	0.0022358	1,468,211	0.0021167
7828100	1,955,208	0.0027543	1,800,898	0.0025963
7828200	1,566,686	0.0022070	1,579,622	0.0022773
7829100	655,455	0.0009233	615,642	0.0008876

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2014 and 2013**

Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7829200	\$ 623,249	0.0008780	\$ 607,919	0.0008764
7830100	2,519,950	0.0035498	2,475,883	0.0035694
7830200	2,135,122	0.0030077	2,047,971	0.0029525
7831100	832,768	0.0011731	854,012	0.0012312
7831200	731,923	0.0010310	717,655	0.0010346
7832100	347,493	0.0004895	351,085	0.0005061
7832200	216,570	0.0003051	214,294	0.0003089
7834100	1,125,190	0.0015850	1,017,331	0.0014667
7835100	390,376	0.0005499	385,900	0.0005563
7835200	444,464	0.0006261	434,138	0.0006259
7836200	8,830,878	0.0124399	8,776,367	0.0126526
7837200	276,250	0.0003891	337,435	0.0004865
7839100	48,471	0.0000683	50,279	0.0000725
7840100	251,586	0.0003544	238,182	0.0003434
7841200	457,662	0.0006447	457,663	0.0006598
7843200	726,343	0.0010232	659,334	0.0009505
7844200	505,511	0.0007121	512,499	0.0007389
7845100	558,641	0.0007869	519,206	0.0007485
7846100	855,697	0.0012054	783,898	0.0011301
7846200	587,015	0.0008269	464,855	0.0006702
7847200	359,017	0.0005057	345,765	0.0004985
7849200	493,416	0.0006951	514,406	0.0007416
7850100	5,681,050	0.0080028	5,061,271	0.0072967
7850200	6,915,680	0.0097420	6,428,375	0.0092676
7851200	2,013,565	0.0028365	1,843,928	0.0026583
7852200	7,897,952	0.0111257	7,888,211	0.0113722
7853100	214,303	0.0003019	214,034	0.0003086
7854100	176,694	0.0002489	167,848	0.0002420
7855100	922,509	0.0012995	838,681	0.0012091
7855200	3,778,890	0.0053232	3,699,424	0.0053333
7856200	1,456,592	0.0020519	1,414,855	0.0020398
7857100	458,062	0.0006453	354,025	0.0005104
7858100	983,168	0.0013850	951,046	0.0013711
7859200	520,154	0.0007327	533,589	0.0007693
7860200	3,918,375	0.0055197	3,872,363	0.0055827
7861100	97,822	0.0001378	37,418	0.0000539
7862200	1,243,409	0.0017516	1,141,313	0.0016454
7864100	687,822	0.0009689	641,076	0.0009242
7864200	2,706,404	0.0038125	2,443,469	0.0035227
7865100	288,305	0.0004061	269,928	0.0003891
7865200	459,699	0.0006476	407,478	0.0005874
7866100	150,524	0.0002120	145,187	0.0002093

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2014 and 2013**

Submission Unit	2014		2013	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7867100	\$ 502,403	0.0007077	\$ 410,047	0.0005912
7867200	406,921	0.0005732	348,710	0.0005027
7868200	61,328	0.0000864	65,010	0.0000937
7869100	261,973	0.0003690	259,883	0.0003747
Total 1977	\$ 709,884,999	1.0000000	\$ 693,641,187	1.0000000

See Notes to the Schedules.

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2014
 and Beginning Net Pension Liability as of July 1, 2013

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7700100	\$ 187,849	\$ (34,998)	\$ -	\$ -	\$ -	\$ 1,503	\$ 1,503
7700200	180,588	(33,856)	-	-	-	2,464	2,464
7701100	2,081,853	(364,005)	-	-	-	700	700
7701200	2,344,604	(402,938)	-	-	-	-	-
7702100	320,619	(61,605)	-	-	-	11,604	11,604
7703100	69,988	(16,319)	-	-	-	16,408	16,408
7704100	364,682	(69,965)	-	-	-	12,688	12,688
7704200	303,556	(55,645)	-	-	-	-	-
7705100	159,633	(27,524)	-	-	-	-	-
7706100	220,731	(41,483)	-	-	-	3,498	3,498
7706200	29,072	(6,041)	-	-	-	3,252	3,252
7707100	504,657	(94,319)	-	-	-	5,469	5,469
7707200	607,140	(112,595)	-	-	-	2,341	2,341
7708100	661,667	(121,083)	-	-	-	-	-
7708200	682,760	(125,213)	-	-	-	-	-
7709100	88,817	(15,585)	-	-	-	-	-
7710100	69,960	(10,150)	-	-	-	-	-
7711100	1,948,145	(357,081)	-	-	-	-	-
7711200	2,080,887	(393,313)	-	-	-	43,829	43,829
7712100	324,925	(61,187)	-	-	-	5,741	5,741
7712200	101,462	(20,458)	-	-	-	8,327	8,327
7713100	184,094	(33,581)	-	-	-	-	-
7713200	214,988	(39,178)	-	-	-	-	-
7714100	207,617	(36,206)	-	-	-	-	-
7714200	232,409	(41,804)	-	-	-	-	-
7715100	231,332	(43,364)	-	-	-	3,129	3,129
7716100	867,213	(149,306)	-	-	-	-	-
7716200	1,519,218	(264,262)	-	-	-	3,252	3,252
7717100	104,002	(19,429)	-	-	-	1,084	1,084
7718100	33,544	(5,807)	-	-	-	-	-
7719100	2,842,331	(533,239)	-	-	-	44,534	44,534
7719200	3,939,276	(720,979)	-	-	-	-	-
7720100	358,415	(66,295)	-	-	-	694	694
7721100	267,334	(51,317)	-	-	-	9,436	9,436
7722100	390,606	(71,347)	-	-	-	-	-
7722200	267,858	(48,268)	-	-	-	-	-
7723100	833,310	(159,971)	-	-	-	29,466	29,466
7723200	658,327	(122,827)	-	-	-	9,020	9,020
7724100	92,820	(9,651)	-	-	-	-	-
7724200	25,621	(4,690)	-	-	-	-	-
7725100	307,449	(60,213)	-	-	-	16,630	16,630
7725200	122,472	(23,415)	-	-	-	3,868	3,868
7726100	1,457,761	(283,853)	-	-	-	70,905	70,905
7726200	1,782,659	(336,083)	-	-	-	37,661	37,661
7727100	451,373	(81,309)	-	-	-	11,401	11,401
7727200	438,259	(81,390)	-	-	-	2,242	2,242
7728100	58,254	(8,131)	-	-	-	-	-
7729100	592,342	(112,060)	-	-	-	12,959	12,959
7729200	831,212	(157,279)	-	-	-	18,330	18,330
7730100	839,246	(164,157)	-	-	-	44,396	44,396
7730200	587,428	(109,373)	-	-	-	4,361	4,361
7731100	271,641	(55,941)	-	-	-	27,938	27,938
7731200	148,838	(27,840)	-	-	-	1,725	1,725
7732100	122,030	(21,621)	-	-	-	-	-
7733100	53,837	(10,293)	-	-	-	1,700	1,700
7734100	629,586	(118,596)	-	-	-	11,308	11,308
7735100	1,846,048	(309,338)	-	-	-	-	-
7735200	1,449,699	(237,094)	-	-	-	88	88
7736100	476,579	(90,750)	-	-	-	21,696	21,696
7737100	2,198,499	(386,818)	-	-	-	-	-
7737200	2,218,902	(408,500)	-	-	-	-	-
7738100	219,682	(40,483)	-	-	-	-	-
7738200	253,005	(49,512)	-	-	-	13,501	13,501
7739100	6,199,342	(1,143,922)	-	-	-	-	-
7739200	5,615,807	(1,053,182)	-	-	-	78,295	78,295
7740100	8,664,706	(1,552,213)	-	-	-	-	-
7740200	6,914,791	(1,253,249)	-	-	-	-	-
7741100	444,056	(86,646)	-	-	-	22,469	22,469
7741200	516,253	(98,555)	-	-	-	15,595	15,595
7742100	873,950	(169,382)	-	-	-	38,679	38,679

Deferred Inflows of Resources (Credit)				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 7,201	\$ 140,700	\$ -	\$ 89	\$ 147,990
6,966	136,109	-	98	143,173
74,893	1,463,380	-	98,670	1,636,943
82,903	1,619,902	-	146,026	1,848,831
12,675	247,664	-	166	260,505
3,358	65,605	-	46	69,009
14,395	281,276	-	178	295,849
11,449	223,705	-	2,124	237,278
5,663	110,654	-	9,645	125,962
8,535	166,770	-	105	175,410
1,243	24,287	-	18	25,548
19,406	379,182	-	256	398,844
23,166	452,658	-	302	476,126
24,912	486,782	-	5,617	517,311
25,762	503,383	-	4,490	533,635
3,206	62,654	-	3,982	69,842
2,088	40,806	-	13,401	56,295
73,468	1,435,547	-	43,354	1,552,369
80,923	1,581,207	-	12,695	1,674,825
12,589	245,984	-	165	258,738
4,209	82,247	-	58	86,514
6,909	135,002	-	2,079	143,990
8,061	157,506	-	2,613	168,180
7,449	145,557	-	10,395	163,401
8,601	168,061	-	5,484	182,146
8,922	174,332	-	109	183,363
30,719	600,244	-	52,729	683,692
54,371	1,062,391	-	78,616	1,195,378
3,997	78,107	-	56	82,160
1,195	23,344	-	1,893	26,432
109,712	2,143,739	-	-	2,253,451
148,339	2,898,496	-	32,506	3,079,341
13,640	266,520	-	-	280,160
10,558	206,305	-	137	217,000
14,679	286,831	-	3,954	305,464
9,931	194,049	-	5,887	209,867
32,913	643,120	-	422	676,455
25,271	493,791	-	-	519,062
1,986	38,797	-	36,219	77,002
965	18,856	-	212	20,033
12,389	242,069	-	159	254,617
4,818	94,135	-	60	99,013
58,402	1,141,154	-	891	1,200,447
69,148	1,351,127	-	-	1,420,275
16,729	326,878	-	9,854	353,461
16,746	327,206	-	215	344,167
1,673	32,690	-	12,705	47,068
23,056	450,506	-	303	473,865
32,360	632,298	-	412	665,070
33,775	659,946	-	431	694,152
22,503	439,705	-	286	462,494
11,510	224,894	-	144	236,548
5,728	111,924	-	78	117,730
4,448	86,920	-	5,398	96,766
2,118	41,380	-	29	43,527
24,401	476,780	-	319	501,500
63,645	1,243,609	-	153,253	1,460,507
48,781	953,171	-	147,870	1,149,822
18,671	364,836	-	-	383,507
79,586	1,555,096	-	93,548	1,728,230
84,047	1,642,262	-	7,030	1,733,339
8,329	162,753	-	507	171,589
10,187	199,050	-	131	209,368
235,358	4,598,821	-	6,555	4,840,734
216,688	4,234,027	-	2,454	4,453,169
319,362	6,240,243	-	234,933	6,794,538
257,851	5,038,341	-	117,339	5,413,531
17,827	348,337	-	228	366,392
20,277	396,214	-	265	416,756
34,850	680,954	-	10,113	725,917

Pension Expense/(Income)		
Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
\$ 19,479	\$ 170	\$ 19,649
18,843	285	19,128
202,592	(11,818)	190,774
224,261	(17,614)	206,647
34,287	1,378	35,665
9,082	1,975	11,057
38,940	1,508	40,448
30,970	(255)	30,715
15,319	(1,163)	14,156
23,088	409	23,497
3,362	391	3,753
52,494	630	53,124
62,666	246	62,912
67,391	(677)	66,714
69,689	(542)	69,147
8,674	(481)	8,193
5,649	(1,617)	4,032
198,738	(5,230)	193,508
218,904	3,756	222,660
34,054	672	34,726
11,386	997	12,383
18,690	(252)	18,438
21,805	(314)	21,491
20,151	(1,255)	18,896
23,267	(662)	22,605
24,135	364	24,499
83,098	(6,360)	76,738
147,078	(9,091)	137,987
10,813	123	10,936
3,232	(228)	3,004
296,781	5,372	302,153
401,271	(3,921)	397,350
36,897	84	36,981
28,561	1,121	29,682
39,709	(477)	39,232
26,864	(709)	26,155
89,034	3,503	92,537
68,361	1,087	69,448
5,371	(4,369)	1,002
2,610	(24)	2,586
33,512	1,987	35,499
13,032	460	13,492
157,982	8,446	166,428
187,051	4,542	191,593
45,253	185	45,438
45,299	244	45,543
4,526	(1,533)	2,993
62,368	1,527	63,895
87,536	2,161	89,697
91,364	5,302	96,666
60,873	492	61,365
31,135	3,353	34,488
15,495	198	15,693
12,033	(652)	11,381
5,729	201	5,930
66,006	1,325	67,331
172,166	(18,486)	153,680
131,958	(17,826)	114,132
50,508	2,618	53,126
215,289	(11,285)	204,004
227,356	(847)	226,509
22,532	(61)	22,471
27,557	1,613	29,170
636,665	(790)	635,875
586,163	9,149	595,312
863,905	(28,339)	835,566
697,513	(14,154)	683,359
48,224	2,683	50,907
54,852	1,849	56,701
94,272	3,447	97,719

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2014
 and Beginning Net Pension Liability as of July 1, 2013

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7742200	\$ 1,028,834	\$ (188,015)	\$ -	\$ -	\$ -	\$ -	\$ -
7743100	182,741	(35,436)	-	-	-	8,179	8,179
7744100	3,549,056	(649,617)	-	-	-	46,090	46,090
7744200	3,370,208	(653,848)	-	-	-	172,756	172,756
7745100	148,148	(27,866)	-	-	-	2,464	2,464
7746100	998,023	(188,627)	-	-	-	20,966	20,966
7746200	901,310	(170,784)	-	-	-	21,040	21,040
7747100	252,287	(48,008)	-	-	-	6,874	6,874
7747200	274,705	(48,854)	-	-	-	107	107
7748100	171,532	(30,415)	-	-	-	-	-
7748200	17,642	(3,258)	-	-	-	-	-
7749100	673,456	(124,188)	-	-	-	-	-
7749200	766,580	(140,155)	-	-	-	-	-
7750100	288,372	(53,483)	-	-	-	1,133	1,133
7750200	482,488	(89,027)	-	-	-	-	-
7751100	1,198,130	(220,169)	-	-	-	-	-
7751200	636,737	(128,205)	-	-	-	51,368	51,368
7752100	565,120	(112,554)	-	-	-	39,640	39,640
7753100	4,689,070	(854,838)	-	-	-	-	-
7753200	3,616,255	(641,944)	-	-	-	-	-
7754100	172,084	(32,204)	-	-	-	2,069	2,069
7754200	94,007	(16,513)	-	-	-	-	-
7755100	854,679	(165,849)	-	-	-	38,803	38,803
7756100	1,111,522	(225,782)	-	-	-	99,236	99,236
7756200	963,567	(180,781)	-	-	-	13,797	13,797
7757100	181,968	(36,089)	-	-	-	12,023	12,023
7758100	556,782	(102,863)	-	-	-	246	246
7758200	679,779	(119,687)	-	-	-	-	-
7759100	31,972,361	(5,790,752)	-	-	-	-	-
7759200	29,242,655	(5,432,045)	-	-	-	168,929	168,929
7760100	73,356	(13,326)	-	-	-	-	-
7761100	395,051	(69,879)	-	-	-	-	-
7762100	1,579,763	(290,098)	-	-	-	-	-
7762200	1,572,834	(281,340)	-	-	-	5,632	5,632
7763100	248,339	(48,360)	-	-	-	12,097	12,097
7763200	147,844	(29,798)	-	-	-	12,072	12,072
7764100	108,226	(20,545)	-	-	-	2,710	2,710
7765100	2,093,725	(400,078)	-	-	-	65,065	65,065
7765200	2,096,403	(365,656)	-	-	-	5,676	5,676
7766100	2,735,818	(500,719)	-	-	-	-	-
7766200	2,814,226	(513,917)	-	-	-	-	-
7767100	691,650	(128,618)	-	-	-	4,361	4,361
7767200	691,650	(128,251)	-	-	-	2,587	2,587
7768100	1,135,955	(206,057)	-	-	-	-	-
7768200	1,847,539	(322,894)	-	-	-	-	-
7769100	434,725	(79,810)	-	-	-	-	-
7769200	143,095	(26,892)	-	-	-	2,267	2,267
7770100	514,044	(97,525)	-	-	-	12,589	12,589
7770200	456,536	(89,001)	-	-	-	22,715	22,715
7771100	154,415	(29,925)	-	-	-	6,825	6,825
7771200	47,597	(8,973)	-	-	-	887	887
7772100	167,142	(27,631)	-	-	-	-	-
7772200	122,251	(21,774)	-	-	-	-	-
7773100	586,185	(116,266)	-	-	-	43,408	43,408
7773200	491,350	(95,022)	-	-	-	20,744	20,744
7774100	38,376	(8,147)	-	-	-	5,125	5,125
7775100	276,776	(53,300)	-	-	-	10,594	10,594
7776100	446,845	(89,491)	-	-	-	33,728	33,728
7777100	1,156,054	(207,826)	-	-	-	-	-
7777200	1,090,926	(191,441)	-	-	-	-	-
7781100	371,998	(73,927)	-	-	-	25,302	25,302
7781200	338,978	(62,405)	-	-	-	1,043	1,043
7782100	936,511	(189,535)	-	-	-	80,242	80,242
7782200	197,236	(48,543)	-	-	-	58,586	58,586
7783100	1,761,235	(322,573)	-	-	-	-	-
7783200	1,537,495	(274,244)	-	-	-	912	912
7784100	2,021,307	(379,492)	-	-	-	30,205	30,205
7784200	2,032,848	(388,424)	-	-	-	63,070	63,070
7785100	118,303	(18,409)	-	-	-	-	-
7786100	183,956	(35,911)	-	-	-	9,387	9,387

Deferred Inflows of Resources (Credit)				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 38,683	\$ 755,864	\$ -	\$ 19,646	\$ 814,193
7,291	142,462	-	91	149,844
133,656	2,611,604	-	27,692	2,772,952
134,527	2,628,615	-	-	2,763,142
5,733	112,027	-	79	117,839
38,809	758,323	-	193	797,325
35,138	686,590	-	452	722,180
9,877	193,004	-	123	203,004
10,052	196,406	-	9,041	215,499
6,258	122,275	-	6,164	134,697
670	13,096	-	7	13,773
25,551	499,264	-	1,145	525,960
28,836	563,455	-	7,114	599,405
11,004	215,015	-	138	226,157
18,317	357,908	-	553	376,778
45,299	885,127	-	5,759	936,185
26,378	515,414	-	344	542,136
23,158	452,494	-	295	475,947
175,880	3,436,639	-	55,498	3,668,017
132,078	2,580,759	-	126,454	2,839,291
6,626	129,468	-	78	136,172
3,397	66,384	-	4,127	73,908
34,123	666,751	-	3,320	704,194
46,454	907,693	-	603	954,750
37,195	726,781	-	481	764,457
7,425	145,086	-	89	152,600
21,164	413,532	-	269	434,965
24,625	481,166	-	28,532	534,323
1,191,428	23,280,094	-	587,645	25,059,167
1,117,622	21,838,032	-	-	22,955,654
2,742	53,575	-	1,091	57,408
14,377	280,928	-	15,017	310,322
59,687	1,166,260	-	8,555	1,234,502
57,885	1,131,050	-	43,927	1,232,862
9,950	194,418	-	122	204,490
6,131	119,795	-	81	126,007
4,227	82,596	-	53	86,876
82,315	1,608,404	-	1,086	1,691,805
75,232	1,470,020	-	103,671	1,648,923
103,021	2,013,000	-	22,898	2,138,919
105,737	2,066,062	-	29,502	2,201,301
26,463	517,074	-	335	543,872
26,387	515,598	-	336	542,321
42,396	828,397	-	18,433	889,226
66,434	1,298,106	-	89,106	1,453,646
16,421	320,853	-	2,458	339,732
5,533	108,112	-	68	113,713
20,065	392,074	-	262	412,401
18,312	357,806	-	231	376,349
6,157	120,307	-	76	126,540
1,846	36,072	-	28	37,946
5,685	111,084	-	15,698	132,467
4,480	87,535	-	3,925	95,940
23,921	467,414	-	-	491,335
19,550	382,011	-	252	401,813
1,676	32,751	-	16	34,443
10,966	214,278	-	141	225,385
18,412	359,773	-	230	378,415
42,759	835,508	-	27,820	906,087
39,388	769,637	-	48,834	857,859
15,210	297,201	-	192	312,603
12,840	250,882	-	912	264,634
38,996	761,972	-	496	801,464
9,988	195,156	-	132	205,276
66,368	1,296,815	-	13,644	1,376,827
56,425	1,102,520	-	46,686	1,205,631
78,079	1,525,644	-	4,160	1,607,883
79,917	1,561,552	-	1,040	1,642,509
3,788	74,008	-	16,659	94,455
7,388	144,368	-	100	151,856

Pension Expense/(Income)		
Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
\$ 104,643	\$ (2,371)	\$ 102,272
19,723	976	20,699
361,553	2,219	363,772
363,908	20,839	384,747
15,509	286	15,795
104,983	2,505	107,488
95,052	2,483	97,535
26,720	814	27,534
27,191	(1,077)	26,114
16,928	(744)	16,184
1,813	(2)	1,811
69,119	(138)	68,981
78,005	(858)	77,147
29,767	120	29,887
49,549	(67)	49,482
122,538	(696)	121,842
71,354	6,155	77,509
62,644	4,747	67,391
475,772	(6,696)	469,076
357,283	(15,253)	342,030
17,924	241	18,165
9,190	(498)	8,692
92,306	4,280	96,586
125,662	11,898	137,560
100,616	1,606	102,222
20,086	1,439	21,525
57,250	(3)	57,247
66,613	(3,443)	63,170
3,222,916	(70,866)	3,152,050
3,023,278	20,377	3,043,655
7,417	(131)	7,286
38,892	(1,813)	37,079
161,458	(1,031)	160,427
156,584	(4,620)	151,964
26,915	1,445	28,360
16,584	1,447	18,031
11,435	320	11,755
222,669	7,719	230,388
203,511	(11,821)	191,690
278,682	(2,763)	275,919
286,028	(3,559)	282,469
71,584	487	72,071
71,380	272	71,652
114,684	(2,221)	112,463
179,711	(10,749)	168,962
44,419	(297)	44,122
14,967	265	15,232
54,279	1,488	55,767
49,535	2,713	52,248
16,655	814	17,469
4,994	104	5,098
15,379	(1,894)	13,485
12,118	(473)	11,645
64,709	5,236	69,945
52,886	2,473	55,359
4,534	615	5,149
29,665	1,261	30,926
49,807	4,040	53,847
115,669	(3,356)	112,313
106,549	(5,891)	100,658
41,145	3,028	44,173
34,732	17	34,749
105,488	9,619	115,107
27,018	7,052	34,070
179,532	(1,646)	177,886
152,634	(5,523)	147,111
211,212	3,141	214,353
216,183	7,483	223,666
10,246	(2,010)	8,236
19,986	1,119	21,105

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2014
 and Beginning Net Pension Liability as of July 1, 2013

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7786200	\$ 357,918	\$ (65,229)	\$ -	\$ -	\$ -	\$ -	\$ -
7787100	64,052	(11,904)	-	-	-	369	369
7788100	232,768	(37,812)	-	-	-	-	-
7788200	117,778	(21,524)	-	-	-	-	-
7789100	1,704,278	(319,616)	-	-	-	27,996	27,996
7789200	1,856,401	(343,439)	-	-	-	3,199	3,199
7790100	903,022	(178,370)	-	-	-	56,172	56,172
7791100	239,781	(45,271)	-	-	-	4,804	4,804
7792100	1,370,794	(243,574)	-	-	-	-	-
7792200	1,598,924	(287,035)	-	-	-	-	-
7793100	492,068	(93,319)	-	-	-	11,875	11,875
7793200	446,127	(83,878)	-	-	-	7,243	7,243
7794100	326,665	(61,324)	-	-	-	5,867	5,867
7795100	1,616,372	(321,925)	-	-	-	113,353	113,353
7795200	2,734,520	(519,107)	-	-	-	68,465	68,465
7796100	345,273	(62,364)	-	-	-	-	-
7797100	48,702	(10,431)	-	-	-	6,948	6,948
7798100	419,844	(79,142)	-	-	-	7,810	7,810
7798200	464,542	(86,600)	-	-	-	3,967	3,967
7799100	51,297	(7,198)	-	-	-	-	-
7800100	847,584	(162,388)	-	-	-	28,406	28,406
7800200	1,277,477	(246,837)	-	-	-	53,066	53,066
7801100	426,332	(80,365)	-	-	-	7,933	7,933
7801200	230,504	(41,422)	-	-	-	-	-
7802100	1,157,407	(216,111)	-	-	-	11,554	11,554
7802200	1,189,599	(218,124)	-	-	-	-	-
7803100	170,925	(30,746)	-	-	-	-	-
7803200	113,941	(20,759)	-	-	-	-	-
7804100	273,850	(46,683)	-	-	-	-	-
7804200	236,799	(42,727)	-	-	-	-	-
7805100	172,747	(35,503)	-	-	-	17,418	17,418
7806100	1,232,668	(231,960)	-	-	-	23,075	23,075
7806200	1,343,876	(252,026)	-	-	-	18,724	18,724
7807100	149,445	(27,504)	-	-	-	1,567	1,567
7808100	183,569	(35,885)	-	-	-	10,087	10,087
7808200	132,659	(24,476)	-	-	-	-	-
7810100	185,944	(32,923)	-	-	-	-	-
7810200	222,387	(41,187)	-	-	-	592	592
7811100	188,153	(33,183)	-	-	-	-	-
7811200	115,984	(22,085)	-	-	-	3,228	3,228
7812100	1,042,114	(191,553)	-	-	-	-	-
7812200	334,754	(61,701)	-	-	-	-	-
7813100	249,278	(46,927)	-	-	-	4,336	4,336
7814100	289,807	(53,754)	-	-	-	1,158	1,158
7815100	819,036	(147,766)	-	-	-	15	15
7815200	845,126	(157,132)	-	-	-	5,198	5,198
7816100	936,621	(164,243)	-	-	-	-	-
7816200	1,177,341	(217,028)	-	-	-	-	-
7817100	5,105,766	(932,236)	-	-	-	-	-
7817200	4,900,248	(915,265)	-	-	-	50,333	50,333
7819100	787,756	(146,482)	-	-	-	5,447	5,447
7819200	843,498	(154,950)	-	-	-	9,040	9,040
7820100	61,236	(12,618)	-	-	-	6,331	6,331
7820200	43,787	(8,294)	-	-	-	1,010	1,010
7821100	198,589	(36,114)	-	-	-	-	-
7822100	2,489,936	(454,811)	-	-	-	-	-
7822200	2,715,111	(499,184)	-	-	-	-	-
7823100	186,413	(36,160)	-	-	-	8,402	8,402
7823200	210,184	(38,296)	-	-	-	-	-
7824100	102,373	(18,618)	-	-	-	-	-
7824200	102,373	(18,837)	-	-	-	-	-
7825100	968,509	(178,921)	-	-	-	394	394
7825200	1,328,001	(243,513)	-	-	-	-	-
7826100	473,211	(94,594)	-	-	-	36,980	36,980
7826200	546,512	(104,571)	-	-	-	17,664	17,664
7827100	463,631	(88,186)	-	-	-	12,441	12,441
7827200	584,391	(113,982)	-	-	-	29,342	29,342
7828100	716,802	(140,415)	-	-	-	38,926	38,926
7828200	628,730	(112,514)	-	-	-	-	-
7829100	245,054	(47,070)	-	-	-	8,795	8,795

Deferred Inflows of Resources (Credit)				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 13,421	\$ 262,236	\$ -	\$ 4,335	\$ 279,992
2,449	47,856	-	28	50,333
7,780	152,013	-	25,079	184,872
4,428	86,531	-	1,140	92,099
65,760	1,284,928	-	-	1,350,688
70,661	1,380,702	-	-	1,451,363
36,699	717,087	-	475	754,261
9,314	181,998	-	125	191,437
50,114	979,221	-	46,765	1,076,100
59,056	1,153,943	-	40,418	1,253,417
19,200	375,165	-	242	394,607
17,258	337,208	-	224	354,690
12,617	246,537	-	-	259,154
66,235	1,294,212	-	847	1,361,294
106,804	2,086,926	-	1,383	2,195,113
12,831	250,718	-	6,889	270,438
2,146	41,933	-	32	44,111
16,283	318,168	-	211	334,662
17,818	348,152	-	231	366,201
1,481	28,939	-	11,010	41,430
33,411	652,834	-	434	686,679
50,786	992,338	-	-	1,043,124
16,535	323,087	-	212	339,834
8,522	166,524	-	5,906	180,952
44,464	868,813	-	1,268	914,545
44,878	876,909	-	9,793	931,580
6,326	123,607	-	4,024	133,957
4,271	83,457	-	1,411	89,139
9,605	187,675	-	18,894	216,174
8,791	171,770	-	4,940	185,501
7,305	142,729	-	96	150,130
47,725	932,533	-	-	980,258
51,853	1,013,202	-	667	1,065,722
5,659	110,572	-	444	116,675
7,383	144,266	-	-	151,649
5,036	98,398	-	165	103,599
6,774	132,358	-	6,908	146,040
8,474	165,581	-	109	174,164
6,827	133,403	-	7,621	147,851
4,544	88,785	-	52	93,381
39,411	770,088	-	4,743	814,242
12,695	248,054	-	706	261,455
9,655	188,659	-	129	198,443
11,060	216,102	-	149	227,311
30,402	594,054	-	16,777	641,233
32,329	631,704	-	409	664,442
33,792	660,295	-	42,170	736,257
44,653	872,502	-	2,270	919,425
191,804	3,747,798	-	53,536	3,993,138
188,312	3,679,569	-	2,444	3,870,325
30,138	588,889	-	-	619,027
31,880	622,932	-	3,892	658,704
2,596	50,726	-	37	53,359
1,707	33,346	-	27	35,080
7,430	145,188	-	2,785	155,403
93,576	1,828,441	-	25,557	1,947,574
102,705	2,006,831	-	11,819	2,121,355
7,440	145,373	-	96	152,909
7,879	153,960	-	2,587	164,426
3,831	74,849	-	1,427	80,107
3,876	75,730	-	377	79,983
36,812	719,300	-	476	756,588
50,102	978,975	-	8,896	1,037,973
19,462	380,289	-	-	399,751
21,515	420,398	-	211	442,124
18,144	354,526	-	236	372,906
23,451	458,232	-	7,530	489,213
28,890	564,500	-	380	593,770
23,149	452,330	-	17,626	493,105
9,684	189,232	-	125	199,041

Pension Expense/(Income)		
Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
\$ 36,304	\$ (523)	\$ 35,781
6,625	42	6,667
21,045	(3,025)	18,020
11,979	(138)	11,841
177,887	3,377	181,264
191,146	386	191,532
99,274	6,718	105,992
25,196	564	25,760
135,564	(5,641)	129,923
159,753	(4,876)	154,877
51,938	1,404	53,342
46,683	848	47,531
34,131	707	34,838
179,172	13,573	192,745
288,916	8,092	297,008
34,710	(832)	33,878
5,805	833	6,638
44,047	916	44,963
48,199	450	48,649
4,006	(1,328)	2,678
90,379	3,374	93,753
137,380	6,401	143,781
44,728	932	45,660
23,054	(713)	22,341
120,279	1,241	121,520
121,400	(1,181)	120,219
17,112	(485)	16,627
11,554	(171)	11,383
25,982	(2,279)	23,703
23,780	(597)	23,183
19,760	2,089	21,849
129,101	2,784	131,885
140,269	2,178	142,447
15,308	136	15,444
19,972	1,218	21,190
13,622	(20)	13,602
18,324	(833)	17,491
22,923	58	22,981
18,468	(920)	17,548
12,292	381	12,673
106,612	(572)	106,040
34,341	(85)	34,256
26,118	509	26,627
29,917	123	30,040
82,241	(2,022)	80,219
87,454	578	88,032
91,412	(5,087)	86,325
120,790	(275)	120,515
518,849	(6,458)	512,391
509,403	5,776	515,179
81,526	656	82,182
86,239	620	86,859
7,023	760	7,783
4,616	121	4,737
20,100	(337)	19,763
253,131	(3,083)	250,048
277,828	(1,427)	276,401
20,126	1,001	21,127
21,314	(312)	21,002
10,362	(171)	10,191
10,484	(44)	10,440
99,581	(12)	99,569
135,530	(1,073)	134,457
52,648	4,461	57,109
58,200	2,106	60,306
49,081	1,473	50,554
63,438	2,631	66,069
78,150	4,649	82,799
62,621	(2,126)	60,495
26,198	1,045	27,243

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2014
 and Beginning Net Pension Liability as of July 1, 2013

Submission Unit	Beginning Net Pension Liability	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7829200	\$ 241,962	\$ (44,761)	\$ -	\$ -	\$ -	\$ 394	\$ 394
7830100	985,461	(180,970)	-	-	-	6,869	6,869
7830200	815,143	(153,334)	-	-	-	13,600	13,600
7831100	339,917	(59,805)	-	-	-	-	-
7831200	285,638	(52,561)	-	-	-	-	-
7832100	139,727	(24,955)	-	-	-	-	-
7832200	85,283	(15,554)	-	-	-	-	-
7834100	404,935	(80,804)	-	-	-	29,145	29,145
7835100	153,587	(28,034)	-	-	-	-	-
7835200	172,802	(31,919)	-	-	-	49	49
7836200	3,493,204	(634,190)	-	-	-	-	-
7837200	134,316	(19,836)	-	-	-	-	-
7839100	20,016	(3,482)	-	-	-	-	-
7840100	94,808	(18,067)	-	-	-	2,710	2,710
7841200	182,161	(32,867)	-	-	-	-	-
7843200	262,420	(52,163)	-	-	-	17,911	17,911
7844200	204,000	(36,303)	-	-	-	-	-
7845100	206,650	(40,116)	-	-	-	9,461	9,461
7846100	312,005	(61,452)	-	-	-	44,127	44,127
7846200	185,033	(42,156)	-	-	-	61,509	61,509
7847200	137,629	(25,781)	-	-	-	1,774	1,774
7849200	204,745	(35,436)	-	-	-	-	-
7850100	2,014,516	(407,985)	-	-	-	173,960	173,960
7850200	2,558,653	(496,650)	-	-	-	119,732	119,732
7851200	733,919	(144,606)	-	-	-	43,902	43,902
7852200	3,139,704	(567,192)	-	-	-	-	-
7853100	85,200	(15,391)	-	-	-	929	929
7854100	66,813	(12,689)	-	-	-	1,700	1,700
7855100	333,815	(66,249)	-	-	-	22,271	22,271
7855200	1,472,449	(271,378)	-	-	-	-	-
7856200	563,160	(104,607)	-	-	-	2,981	2,981
7857100	140,914	(32,898)	-	-	-	33,454	33,454
7858100	378,541	(70,608)	-	-	-	3,425	3,425
7859200	212,393	(37,353)	-	-	-	-	-
7860200	1,541,305	(281,396)	-	-	-	-	-
7861100	14,881	(7,025)	-	-	-	20,671	20,671
7862200	454,272	(89,297)	-	-	-	26,164	26,164
7864100	255,159	(49,395)	-	-	-	11,013	11,013
7864200	972,568	(194,362)	-	-	-	71,670	71,670
7865100	107,425	(20,703)	-	-	-	4,188	4,188
7865200	162,173	(33,015)	-	-	-	14,831	14,831
7866100	57,785	(10,808)	-	-	-	665	665
7867100	163,222	(36,079)	-	-	-	28,769	28,769
7867200	138,788	(29,222)	-	-	-	17,369	17,369
7868200	25,869	(4,405)	-	-	-	-	-
7869100	103,449	(18,812)	-	-	-	-	-
Total 1977	\$ 276,085,856	\$ (50,980,323)	\$ -	\$ -	\$ -	\$ 3,432,508	\$ 3,432,508

See Notes to the Schedules.

Deferred Inflows of Resources (Credit)				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 9,209	\$ 179,948	\$ -	\$ 127	\$ 189,284
37,234	727,540	-	4,829	769,603
31,548	616,435	-	412	648,395
12,305	240,429	-	14,471	267,205
10,814	211,306	-	1,021	223,141
5,134	100,324	-	4,153	109,611
3,200	62,531	-	980	66,711
16,625	324,849	-	211	341,685
5,768	112,703	-	1,650	120,121
6,567	128,321	-	85	134,973
130,482	2,549,586	-	54,088	2,734,156
4,081	79,747	-	24,043	107,871
716	13,998	-	1,047	15,761
3,717	72,635	-	48	76,400
6,762	132,133	-	3,807	142,702
10,732	209,707	-	140	220,579
7,469	145,947	-	6,697	160,113
8,254	161,277	-	100	169,631
12,643	247,049	-	-	259,692
8,673	169,475	-	-	178,148
5,304	103,644	-	63	109,011
7,291	142,462	-	11,554	161,307
83,941	1,640,192	-	1,086	1,725,219
102,184	1,996,645	-	-	2,098,829
29,752	581,347	-	388	611,487
116,698	2,280,237	-	62,923	2,459,858
3,167	61,875	-	1,651	66,693
2,611	51,013	-	33	53,657
13,630	266,335	-	172	280,137
55,835	1,091,002	-	3,196	1,150,033
21,522	420,542	-	272	442,336
6,769	132,256	-	-	139,025
14,527	283,859	-	4,717	303,103
7,685	150,169	-	9,113	166,967
57,896	1,131,275	-	16,265	1,205,436
1,445	28,242	-	19	29,706
18,373	358,994	-	240	377,607
10,163	198,578	-	129	208,870
39,989	781,380	-	-	821,369
4,260	83,231	-	51	87,542
6,793	132,727	-	92	139,612
2,224	43,450	-	24	45,698
7,423	145,045	-	-	152,468
6,012	117,479	-	76	123,567
906	17,708	-	1,811	20,425
3,870	75,627	-	6,418	85,915
\$ 10,489,006	\$ 204,952,260	\$ -	\$ 3,432,508	\$ 218,873,774

Pension Expense/(Income)		
Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
\$ 24,912	\$ 32	\$ 24,944
100,721	246	100,967
85,340	1,590	86,930
33,285	(1,746)	31,539
29,253	(122)	29,131
13,889	(502)	13,387
8,657	(118)	8,539
44,972	3,491	48,463
15,603	(200)	15,403
17,765	(4)	17,761
352,967	(6,524)	346,443
11,040	(2,900)	8,140
1,938	(126)	1,812
10,056	321	10,377
18,293	(459)	17,834
29,032	2,143	31,175
20,205	(808)	19,397
22,327	1,130	23,457
34,202	5,321	39,523
23,462	7,419	30,881
14,349	204	14,553
19,723	(1,394)	18,329
227,070	20,853	247,923
276,417	14,444	290,861
80,482	5,249	85,731
315,678	(7,591)	308,087
8,566	(86)	8,480
7,062	202	7,264
36,872	2,665	39,537
151,039	(385)	150,654
58,220	326	58,546
18,310	4,035	22,345
39,298	(157)	39,141
20,789	(1,098)	19,691
276,984	(1,962)	275,022
3,910	2,490	6,400
49,700	3,127	52,827
27,491	1,312	28,803
108,175	8,644	116,819
11,523	499	12,022
18,375	1,778	20,153
6,015	78	6,093
20,080	3,470	23,550
16,264	2,086	18,350
2,451	(218)	2,233
10,470	(774)	9,696
\$ 28,494,152	\$ -	\$ 28,494,152

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2014

Nature of the Schedules

The purpose of these schedules is to provide employers information, with regard to GASB Statement No. 68, for their financial statements. As of the measurement date, the schedules provide each employer with their proportionate share of the net pension liability, deferred outflows and inflows of resources, and pension expense. The proportionate share of net pension liability as of June 30, 2013 is provided as a beginning balance. Deferred outflows and inflows of resources, and 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.

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 the manner in which contributions to the pension plan are determined. This pension plan does not have a special funding situation, as there is not a non-employer contributing entity legally responsible for making contributions that are used to provide pension benefits to members of the pension plan.

Net Pension Liability

The net pension liability for fiscal year 2014 is calculated as set forth below in the following table:

Net pension liability (asset) - beginning July 1, 2013	\$ 276,085,856
Total pension expense	28,494,152
Deferred outflows of resources	3,432,508
Deferred inflows of resources	(218,873,774)
Defined benefit plan employer contributions - CAFR total	(140,119,065)
Net pension liability (asset) - ending June 30, 2014	<u>\$ (50,980,323)</u>

Average Expected Remaining Service Life

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 life 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, 2014	9.29

Types of Deferred Outflows and Inflows of Resources

Difference between expected and actual experience: the actuaries use assumptions such as future salary increases and inflation to develop what they expect to be the experience of the pension plan. Each year the difference between the expected experience and the actual experience is amortized over the average expected remaining service life of the plan.

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2014

Net difference between projected and actual investment earnings: the actuaries use the pension plans long term rate of return to project investment earnings net of investment expenses. The difference between the expected and the actual investment earnings is deferred and amortized over five years.

Changes in assumptions: there were no changes in assumptions for the June 30, 2014 actuarial valuation.

Changes in an employer's proportionate share: represents the change as of the current year measurement date versus the prior year measurement date, and is amortized over the average expected remaining service life of the plan.

The difference between an employer's contributions and the employer's proportionate share of the collective contributions is amortized over the average expected remaining service life of the plan.

Pension Expense

As part of the plan pension expense, employer's service purchase credits are expensed in the year purchased.

The components of pension expense are:

Service cost	\$ 133,074,656
Interest on the Total Pension Liability	301,824,523
Member contributions	(41,791,345)
Projected earnings on plan investments	(313,898,200)
Pension plan administrative expenses	1,787,845
Recognition of outflow (inflow) of resources due to amortization	<u>(52,503,327)</u>
Total pension expense - Schedule of Pension Amounts	<u>\$ 28,494,152</u>

Access to INPRS Comprehensive Annual Financial Report (CAFR) and Actuarial Valuations

Link to the INPRS June 30, 2014 CAFR

www.in.gov/inprs/files/2014INPRSCAFRBook_Web.pdf

Link to the June 30, 2014 Actuarial Valuations

www.in.gov/inprs/files/FY20141977FundActuarialValuationReport.pdf

**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2014

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2015	2016	2017	2018	2019	Thereafter	Total
7700100	\$ 96,009	\$ (35,874)	\$ (35,874)	\$ (35,874)	\$ (35,874)	\$ (699)	\$ (2,292)	\$ (146,487)
7700200	92,863	(34,582)	(34,582)	(34,582)	(34,582)	(555)	(1,826)	(140,709)
7701100	1,000,389	(386,697)	(386,697)	(386,697)	(386,697)	(20,852)	(68,603)	(1,636,243)
7701200	1,105,358	(432,591)	(432,591)	(432,591)	(432,591)	(27,615)	(90,852)	(1,848,831)
7702100	168,988	(62,065)	(62,065)	(62,065)	(62,065)	(149)	(492)	(248,901)
7703100	44,763	(14,832)	(14,832)	(14,832)	(14,832)	1,569	5,158	(52,601)
7704100	191,934	(70,548)	(70,548)	(70,548)	(70,548)	(228)	(741)	(283,161)
7704200	152,638	(57,563)	(57,563)	(57,563)	(57,563)	(1,637)	(5,389)	(237,278)
7705100	75,351	(29,510)	(29,510)	(29,510)	(29,510)	(1,846)	(6,076)	(125,962)
7706100	113,799	(42,313)	(42,313)	(42,313)	(42,313)	(621)	(2,039)	(171,912)
7706200	16,570	(5,832)	(5,832)	(5,832)	(5,832)	240	792	(22,296)
7707100	258,725	(96,507)	(96,507)	(96,507)	(96,507)	(1,712)	(5,635)	(393,375)
7707200	308,862	(115,714)	(115,714)	(115,714)	(115,714)	(2,549)	(8,380)	(473,785)
7708100	332,153	(125,378)	(125,378)	(125,378)	(125,378)	(3,682)	(12,117)	(517,311)
7708200	343,485	(129,495)	(129,495)	(129,495)	(129,495)	(3,650)	(12,005)	(533,635)
7709100	42,753	(16,530)	(16,530)	(16,530)	(16,530)	(867)	(2,855)	(69,842)
7710100	27,847	(12,070)	(12,070)	(12,070)	(12,070)	(1,869)	(6,146)	(56,295)
7711100	946,365	(372,979)	(372,979)	(372,979)	(372,979)	(14,092)	(46,361)	(1,552,369)
7711200	1,065,864	(401,307)	(401,307)	(401,307)	(401,307)	(6,005)	(19,763)	(1,630,996)
7712100	167,841	(62,342)	(62,342)	(62,342)	(62,342)	(847)	(2,782)	(252,997)
7712200	56,116	(20,072)	(20,072)	(20,072)	(20,072)	490	1,611	(78,187)
7713100	92,123	(34,835)	(34,835)	(34,835)	(34,835)	(1,084)	(3,566)	(143,990)
7713200	107,477	(40,664)	(40,664)	(40,664)	(40,664)	(1,287)	(4,237)	(168,180)
7714100	99,318	(38,542)	(38,542)	(38,542)	(38,542)	(2,153)	(7,080)	(163,401)
7714200	114,672	(43,715)	(43,715)	(43,715)	(43,715)	(1,700)	(5,586)	(182,146)
7715100	118,961	(44,295)	(44,295)	(44,295)	(44,295)	(712)	(2,342)	(180,234)
7716100	409,565	(160,127)	(160,127)	(160,127)	(160,127)	(10,067)	(33,117)	(683,692)
7716200	729,341	(281,247)	(281,247)	(281,247)	(281,247)	(15,650)	(51,488)	(1,192,126)
7717100	53,291	(19,885)	(19,885)	(19,885)	(19,885)	(358)	(1,178)	(81,076)
7718100	15,923	(6,208)	(6,208)	(6,208)	(6,208)	(372)	(1,228)	(26,432)
7719100	1,468,806	(543,797)	(543,797)	(543,797)	(543,797)	(7,862)	(25,867)	(2,208,917)
7719200	1,978,264	(746,439)	(746,439)	(746,439)	(746,439)	(21,815)	(71,770)	(3,079,341)
7720100	182,225	(68,191)	(68,191)	(68,191)	(68,191)	(1,561)	(5,141)	(279,466)
7721100	140,769	(51,729)	(51,729)	(51,729)	(51,729)	(153)	(495)	(207,564)
7722100	195,721	(73,955)	(73,955)	(73,955)	(73,955)	(2,248)	(7,396)	(305,464)
7722200	132,414	(50,420)	(50,420)	(50,420)	(50,420)	(1,908)	(6,279)	(209,867)
7723100	438,829	(161,247)	(161,247)	(161,247)	(161,247)	(467)	(1,534)	(646,989)
7723200	340,560	(125,408)	(125,408)	(125,408)	(125,408)	(1,960)	(6,450)	(510,042)
7724100	26,471	(14,308)	(14,308)	(14,308)	(14,308)	(4,609)	(15,161)	(77,002)
7724200	12,864	(4,855)	(4,855)	(4,855)	(4,855)	(141)	(472)	(20,033)
7725100	165,174	(60,025)	(60,025)	(60,025)	(60,025)	493	1,620	(237,987)
7725200	64,234	(23,655)	(23,655)	(23,655)	(23,655)	(121)	(404)	(95,145)
7726100	778,500	(283,888)	(283,888)	(283,888)	(283,888)	1,400	4,610	(1,129,542)
7726200	927,721	(341,580)	(341,580)	(341,580)	(341,580)	(3,798)	(12,496)	(1,382,614)
7727100	236,060	(83,552)	(83,552)	(83,552)	(83,552)	(1,832)	(6,020)	(342,060)
7727200	223,267	(83,578)	(83,578)	(83,578)	(83,578)	(1,776)	(5,837)	(341,925)
7728100	22,310	(9,907)	(9,907)	(9,907)	(9,907)	(1,735)	(5,705)	(47,068)
7729100	307,391	(113,882)	(113,882)	(113,882)	(113,882)	(1,255)	(4,123)	(460,906)
7729200	431,448	(159,817)	(159,817)	(159,817)	(159,817)	(1,742)	(5,730)	(646,740)
7730100	450,313	(163,758)	(163,758)	(163,758)	(163,758)	1,229	4,047	(649,756)
7730200	300,033	(112,149)	(112,149)	(112,149)	(112,149)	(2,222)	(7,315)	(458,133)
7731100	153,460	(54,259)	(54,259)	(54,259)	(54,259)	1,965	6,461	(208,610)
7731200	76,366	(28,473)	(28,473)	(28,473)	(28,473)	(492)	(1,621)	(116,005)
7732100	58,266	(22,918)	(22,918)	(22,918)	(22,918)	(1,188)	(3,906)	(96,766)
7733100	28,233	(10,399)	(10,399)	(10,399)	(10,399)	(54)	(177)	(41,827)
7734100	325,321	(120,813)	(120,813)	(120,813)	(120,813)	(1,618)	(5,322)	(490,192)
7735100	848,559	(337,066)	(337,066)	(337,066)	(337,066)	(26,163)	(86,080)	(1,460,507)
7735200	651,191	(262,003)	(262,003)	(262,003)	(262,003)	(23,710)	(78,012)	(1,149,734)
7736100	258,644	(90,844)	(90,844)	(90,844)	(90,844)	365	1,200	(361,811)
7737100	1,061,091	(409,659)	(409,659)	(409,659)	(409,659)	(20,885)	(68,709)	(1,728,230)
7737200	1,120,572	(421,552)	(421,552)	(421,552)	(421,552)	(10,986)	(36,145)	(1,733,339)
7738100	111,047	(41,754)	(41,754)	(41,754)	(41,754)	(1,066)	(3,507)	(171,589)
7738200	135,820	(49,378)	(49,378)	(49,378)	(49,378)	384	1,261	(195,867)
7739100	3,138,405	(1,178,887)	(1,178,887)	(1,178,887)	(1,178,887)	(29,182)	(96,004)	(4,840,734)
7739200	2,889,427	(1,075,496)	(1,075,496)	(1,075,496)	(1,075,496)	(16,990)	(55,900)	(4,374,874)
7740100	4,257,947	(1,626,924)	(1,626,924)	(1,626,924)	(1,626,923)	(66,863)	(219,980)	(6,794,538)
7740200	3,437,868	(1,304,843)	(1,304,843)	(1,304,843)	(1,304,843)	(45,258)	(148,901)	(5,413,531)
7741100	237,686	(86,553)	(86,553)	(86,553)	(86,553)	532	1,757	(343,923)
7741200	270,348	(99,650)	(99,650)	(99,650)	(99,650)	(597)	(1,964)	(401,161)
7742100	453,813	(170,996)	(170,996)	(170,996)	(170,996)	(758)	(2,496)	(687,238)

Net Pension Liability Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 474,879	\$ (34,998)	\$ (466,624)
459,384	(33,856)	(451,399)
4,939,086	(364,005)	(4,853,231)
5,467,367	(402,938)	(5,372,329)
835,898	(61,605)	(821,367)
221,426	(16,319)	(217,577)
949,343	(69,965)	(932,841)
755,033	(55,645)	(741,909)
373,470	(27,524)	(366,978)
562,868	(41,483)	(553,084)
81,971	(6,041)	(80,546)
1,279,787	(94,319)	(1,257,540)
1,527,775	(112,595)	(1,501,218)
1,642,950	(121,083)	(1,614,390)
1,698,980	(125,213)	(1,669,447)
211,465	(15,585)	(207,789)
137,725	(10,150)	(135,331)
4,845,148	(357,081)	(4,760,926)
5,336,767	(393,313)	(5,243,999)
830,225	(61,187)	(815,794)
277,595	(20,458)	(272,770)
455,649	(33,581)	(447,728)
531,601	(39,178)	(522,361)
491,273	(36,206)	(482,733)
567,226	(41,804)	(557,366)
588,393	(43,364)	(578,165)
2,025,896	(149,306)	(1,990,681)
3,585,699	(264,262)	(3,523,369)
263,622	(19,429)	(259,039)
78,789	(5,807)	(77,420)
7,235,383	(533,239)	(7,109,612)
9,782,782	(720,979)	(9,612,730)
899,538	(66,295)	(883,901)
696,305	(51,317)	(684,201)
968,089	(71,347)	(951,261)
654,939	(48,268)	(643,554)
2,170,608	(159,971)	(2,132,877)
1,666,607	(122,827)	(1,637,637)
130,946	(9,651)	(128,670)
63,640	(4,690)	(62,534)
817,013	(60,213)	(802,811)
317,716	(23,415)	(312,193)
3,851,534	(283,853)	(3,784,584)
4,560,221	(336,083)	(4,480,951)
1,103,255	(81,309)	(1,084,077)
1,104,361	(81,390)	(1,085,165)
110,332	(8,131)	(108,415)
1,520,512	(112,060)	(1,494,081)
2,134,084	(157,279)	(2,096,988)
2,227,400	(164,157)	(2,188,681)
1,484,057	(109,373)	(1,458,260)
759,045	(55,941)	(745,851)
377,759	(27,840)	(371,192)
293,367	(21,621)	(288,267)
139,662	(10,293)	(137,234)
1,609,193	(118,596)	(1,581,220)
4,197,334	(309,338)	(4,124,373)
3,217,071	(237,094)	(3,161,149)
1,231,365	(90,750)	(1,209,960)
5,248,640	(386,818)	(5,157,404)
5,542,836	(408,500)	(5,446,486)
549,310	(40,483)	(539,761)
671,817	(49,512)	(660,139)
15,521,588	(1,143,922)	(15,251,779)
14,290,361	(1,053,182)	(14,041,955)
21,061,588	(1,552,213)	(20,695,478)
17,005,022	(1,253,249)	(16,709,427)
1,175,680	(86,646)	(1,155,243)
1,337,270	(98,555)	(1,314,025)
2,298,303	(169,382)	(2,258,352)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2014

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2015	2016	2017	2018	2019	Thereafter	Total
7742200	\$ 504,928	\$ (196,002)	\$ (196,002)	\$ (196,002)	\$ (196,002)	\$ (7,036)	\$ (23,149)	\$ (814,193)
7743100	97,211	(35,519)	(35,519)	(35,519)	(35,519)	97	314	(141,665)
7744100	1,835,583	(666,804)	(666,804)	(666,804)	(666,804)	(13,903)	(45,743)	(2,726,862)
7744200	1,818,417	(652,542)	(652,542)	(652,542)	(652,542)	4,611	15,171	(2,590,386)
7745100	76,434	(28,411)	(28,411)	(28,411)	(28,411)	(405)	(1,326)	(115,375)
7746100	517,779	(191,756)	(191,756)	(191,756)	(191,756)	(2,175)	(7,160)	(776,359)
7746200	468,489	(173,403)	(173,403)	(173,403)	(173,403)	(1,756)	(5,772)	(701,140)
7747100	131,699	(48,628)	(48,628)	(48,628)	(48,628)	(377)	(1,241)	(196,130)
7747200	134,281	(51,392)	(51,392)	(51,392)	(51,392)	(2,290)	(7,534)	(215,392)
7748100	83,434	(32,067)	(32,067)	(32,067)	(32,067)	(1,499)	(4,930)	(134,697)
7748200	8,938	(3,356)	(3,356)	(3,356)	(3,356)	(82)	(267)	(13,773)
7749100	340,665	(128,036)	(128,036)	(128,036)	(128,036)	(3,220)	(10,596)	(525,960)
7749200	384,477	(145,200)	(145,200)	(145,200)	(145,200)	(4,336)	(14,269)	(599,405)
7750100	146,718	(54,961)	(54,961)	(54,961)	(54,961)	(1,207)	(3,973)	(225,024)
7750200	244,219	(91,754)	(91,754)	(91,754)	(91,754)	(2,277)	(7,485)	(376,778)
7751100	603,956	(227,441)	(227,441)	(227,441)	(227,441)	(6,159)	(20,262)	(936,185)
7751200	351,683	(125,881)	(125,881)	(125,881)	(125,881)	2,972	9,784	(490,768)
7752100	308,758	(111,171)	(111,171)	(111,171)	(111,171)	1,953	6,424	(436,307)
7753100	2,344,967	(887,071)	(887,071)	(887,071)	(887,071)	(27,911)	(91,822)	(3,668,017)
7753200	1,760,938	(676,376)	(676,376)	(676,376)	(676,376)	(31,186)	(102,601)	(2,839,291)
7754100	88,350	(32,925)	(32,925)	(32,925)	(32,925)	(558)	(1,845)	(134,103)
7754200	45,304	(17,504)	(17,504)	(17,504)	(17,504)	(908)	(2,984)	(73,908)
7755100	451,723	(166,524)	(166,524)	(166,524)	(166,524)	164	541	(665,391)
7756100	619,350	(220,629)	(220,629)	(220,629)	(220,629)	6,294	20,708	(855,514)
7756200	495,910	(184,576)	(184,576)	(184,576)	(184,576)	(2,881)	(9,475)	(750,660)
7757100	99,005	(35,728)	(35,728)	(35,728)	(35,728)	543	1,792	(140,577)
7758100	282,173	(105,939)	(105,939)	(105,939)	(105,939)	(2,556)	(8,407)	(434,719)
7758200	328,313	(126,704)	(126,704)	(126,704)	(126,704)	(6,412)	(21,095)	(534,323)
7759100	15,855,996	(6,034,629)	(6,034,629)	(6,034,629)	(6,034,627)	(214,607)	(706,046)	(25,059,167)
7759200	14,931,630	(5,573,946)	(5,573,946)	(5,573,946)	(5,573,946)	(114,438)	(376,503)	(22,786,725)
7760100	36,560	(13,856)	(13,856)	(13,856)	(13,856)	(463)	(1,521)	(57,408)
7761100	191,687	(73,778)	(73,778)	(73,778)	(73,778)	(3,546)	(11,664)	(310,322)
7762100	795,786	(299,797)	(299,797)	(299,797)	(299,797)	(8,232)	(27,082)	(1,234,502)
7762200	778,908	(294,365)	(294,365)	(294,365)	(294,365)	(11,602)	(38,168)	(1,227,230)
7763100	132,666	(48,361)	(48,361)	(48,361)	(48,361)	244	807	(192,393)
7763200	81,738	(29,242)	(29,242)	(29,242)	(29,242)	706	2,327	(113,935)
7764100	56,360	(20,838)	(20,838)	(20,838)	(20,838)	(189)	(625)	(84,166)
7765100	1,097,451	(404,312)	(404,312)	(404,312)	(404,312)	(2,211)	(7,281)	(1,626,740)
7765200	1,010,502	(388,401)	(388,401)	(388,401)	(388,401)	(20,896)	(68,747)	(1,643,247)
7766100	1,373,537	(518,439)	(518,439)	(518,439)	(518,439)	(15,189)	(49,974)	(2,138,919)
7766200	1,409,311	(532,829)	(532,829)	(532,829)	(532,829)	(16,314)	(53,671)	(2,201,301)
7767100	352,828	(131,975)	(131,975)	(131,975)	(131,975)	(2,706)	(8,905)	(539,511)
7767200	351,819	(131,811)	(131,811)	(131,811)	(131,811)	(2,911)	(9,579)	(539,734)
7768100	565,249	(214,436)	(214,436)	(214,436)	(214,436)	(7,337)	(24,145)	(889,226)
7768200	885,749	(343,289)	(343,289)	(343,289)	(343,289)	(18,763)	(61,727)	(1,453,646)
7769100	218,925	(82,491)	(82,491)	(82,491)	(82,491)	(2,278)	(7,490)	(339,732)
7769200	73,773	(27,431)	(27,431)	(27,431)	(27,431)	(402)	(1,320)	(111,446)
7770100	267,524	(98,952)	(98,952)	(98,952)	(98,952)	(933)	(3,071)	(399,812)
7770200	244,151	(88,948)	(88,948)	(88,948)	(88,948)	503	1,655	(353,634)
7771100	82,094	(30,005)	(30,005)	(30,005)	(30,005)	71	234	(119,715)
7771200	24,609	(9,137)	(9,137)	(9,137)	(9,137)	(119)	(392)	(37,059)
7772100	75,791	(30,351)	(30,351)	(30,351)	(30,351)	(2,580)	(8,483)	(132,467)
7772200	59,730	(22,897)	(22,897)	(22,897)	(22,897)	(1,013)	(3,339)	(95,940)
7773100	324,469	(114,503)	(114,503)	(114,503)	(114,503)	2,350	7,735	(447,927)
7773200	260,662	(95,389)	(95,389)	(95,389)	(95,389)	114	373	(381,069)
7774100	22,354	(7,774)	(7,774)	(7,774)	(7,774)	414	1,364	(29,318)
7775100	146,211	(53,631)	(53,631)	(53,631)	(53,631)	(62)	(205)	(214,791)
7776100	245,496	(88,124)	(88,124)	(88,124)	(88,124)	1,819	5,990	(344,687)
7777100	570,106	(217,391)	(217,391)	(217,391)	(217,391)	(8,514)	(28,009)	(906,087)
7777200	525,166	(203,051)	(203,051)	(203,051)	(203,051)	(10,642)	(35,013)	(857,859)
7781100	202,797	(73,106)	(73,106)	(73,106)	(73,106)	1,194	3,929	(287,301)
7781200	172,541	(64,253)	(64,253)	(64,253)	(64,253)	(1,533)	(5,046)	(263,591)
7782100	519,931	(185,578)	(185,578)	(185,578)	(185,578)	4,915	16,175	(721,222)
7782200	133,159	(42,943)	(42,943)	(42,943)	(42,943)	5,846	19,236	(146,690)
7783100	884,867	(333,856)	(333,856)	(333,856)	(333,856)	(9,652)	(31,751)	(1,376,827)
7783200	754,131	(287,958)	(287,958)	(287,958)	(287,958)	(12,328)	(40,559)	(1,204,719)
7784100	1,037,474	(387,689)	(387,689)	(387,689)	(387,688)	(6,277)	(20,646)	(1,577,678)
7784200	1,065,499	(392,545)	(392,545)	(392,545)	(392,545)	(2,157)	(7,102)	(1,579,439)
7785100	50,493	(20,969)	(20,969)	(20,969)	(20,969)	(2,467)	(8,112)	(94,455)
7786100	98,503	(35,863)	(35,863)	(35,863)	(35,863)	229	754	(142,469)

Net Pension Liability Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 2,551,134	\$ (188,015)	\$ (2,506,788)
480,828	(35,436)	(472,470)
8,814,485	(649,617)	(8,661,265)
8,871,900	(653,848)	(8,717,681)
378,105	(27,866)	(371,532)
2,559,435	(188,627)	(2,514,945)
2,317,326	(170,784)	(2,277,044)
651,411	(48,008)	(640,087)
662,894	(48,854)	(651,371)
412,692	(30,415)	(405,518)
44,202	(3,258)	(43,434)
1,685,076	(124,188)	(1,655,785)
1,901,729	(140,155)	(1,868,672)
725,703	(53,483)	(713,089)
1,207,984	(89,027)	(1,186,986)
2,987,414	(220,169)	(2,935,484)
1,739,585	(128,205)	(1,709,347)
1,527,222	(112,554)	(1,500,674)
11,599,081	(854,838)	(11,397,457)
8,710,379	(641,944)	(8,558,968)
436,972	(32,204)	(429,376)
224,054	(16,513)	(220,160)
2,250,366	(165,849)	(2,211,248)
3,063,574	(225,782)	(3,010,321)
2,452,976	(180,781)	(2,410,336)
489,682	(36,089)	(481,170)
1,395,722	(102,863)	(1,371,460)
1,623,996	(119,687)	(1,595,766)
78,573,189	(5,790,752)	(77,207,372)
73,706,046	(5,432,045)	(72,424,829)
180,821	(13,326)	(177,677)
948,167	(69,879)	(931,685)
3,936,272	(290,098)	(3,867,849)
3,817,431	(281,340)	(3,751,074)
656,184	(48,360)	(644,777)
404,322	(29,798)	(397,293)
278,771	(20,545)	(273,925)
5,428,561	(400,078)	(5,334,197)
4,961,499	(365,656)	(4,875,254)
6,794,123	(500,719)	(6,676,022)
6,973,214	(513,917)	(6,852,000)
1,745,189	(128,618)	(1,714,852)
1,740,208	(128,251)	(1,709,958)
2,795,940	(206,057)	(2,747,339)
4,381,268	(322,894)	(4,305,109)
1,082,918	(79,810)	(1,064,093)
364,892	(26,892)	(358,550)
1,323,297	(97,525)	(1,300,294)
1,207,638	(89,001)	(1,186,646)
406,051	(29,925)	(398,993)
121,746	(8,973)	(119,630)
374,923	(27,631)	(368,405)
295,442	(21,774)	(290,306)
1,577,580	(116,266)	(1,550,157)
1,289,333	(95,022)	(1,266,920)
110,540	(8,147)	(108,618)
723,213	(53,300)	(710,642)
1,214,279	(89,491)	(1,193,171)
2,819,944	(207,826)	(2,770,925)
2,597,619	(191,441)	(2,552,465)
1,003,091	(73,927)	(985,654)
846,758	(62,405)	(832,039)
2,571,748	(189,535)	(2,527,043)
658,674	(48,543)	(647,224)
4,376,910	(322,573)	(4,300,827)
3,721,141	(274,244)	(3,656,457)
5,149,237	(379,492)	(5,059,729)
5,270,429	(388,424)	(5,178,815)
249,787	(18,409)	(245,445)
487,261	(35,911)	(478,791)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2014

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2015	2016	2017	2018	2019	Thereafter	Total
7786200	\$ 178,936	\$ (67,701)	\$ (67,701)	\$ (67,701)	\$ (67,701)	\$ (2,142)	\$ (7,046)	\$ (279,992)
7787100	32,659	(12,218)	(12,218)	(12,218)	(12,218)	(253)	(839)	(49,964)
7788100	103,728	(41,967)	(41,967)	(41,967)	(41,967)	(3,963)	(13,041)	(184,872)
7788200	59,044	(22,305)	(22,305)	(22,305)	(22,305)	(672)	(2,207)	(92,099)
7789100	882,466	(325,787)	(325,787)	(325,787)	(325,787)	(4,555)	(14,989)	(1,322,692)
7789200	943,208	(353,313)	(353,313)	(353,313)	(353,313)	(8,138)	(26,774)	(1,448,164)
7790100	489,295	(176,980)	(176,980)	(176,980)	(176,980)	2,292	7,539	(698,089)
7791100	124,179	(46,058)	(46,058)	(46,058)	(46,058)	(559)	(1,842)	(186,633)
7792100	668,191	(256,491)	(256,491)	(256,491)	(256,491)	(11,686)	(38,450)	(1,076,100)
7792200	787,419	(300,484)	(300,484)	(300,484)	(300,484)	(11,999)	(39,482)	(1,253,417)
7793100	255,997	(94,704)	(94,704)	(94,704)	(94,704)	(913)	(3,003)	(382,732)
7793200	230,089	(85,537)	(85,537)	(85,537)	(85,537)	(1,235)	(4,064)	(347,447)
7794100	169,540	(62,448)	(62,448)	(62,448)	(62,448)	(814)	(2,681)	(253,287)
7795100	883,101	(317,971)	(317,971)	(317,971)	(317,971)	5,582	18,361	(1,247,941)
7795200	1,423,987	(526,523)	(526,523)	(526,523)	(526,523)	(4,792)	(15,764)	(2,126,648)
7796100	171,077	(65,058)	(65,058)	(65,058)	(65,058)	(2,379)	(7,827)	(270,438)
7797100	28,608	(9,908)	(9,908)	(9,908)	(9,908)	575	1,894	(37,163)
7798100	217,097	(80,590)	(80,590)	(80,590)	(80,590)	(1,048)	(3,444)	(326,852)
7798200	237,557	(88,737)	(88,737)	(88,737)	(88,737)	(1,699)	(5,587)	(362,234)
7799100	19,743	(8,741)	(8,741)	(8,741)	(8,741)	(1,507)	(4,959)	(41,430)
7800100	445,452	(163,864)	(163,864)	(163,864)	(163,864)	(655)	(2,162)	(658,273)
7800200	678,037	(247,810)	(247,810)	(247,810)	(247,810)	275	907	(990,058)
7801100	220,456	(81,835)	(81,835)	(81,835)	(81,835)	(1,064)	(3,497)	(331,901)
7801200	113,315	(43,371)	(43,371)	(43,371)	(43,371)	(1,740)	(5,728)	(180,952)
7802100	592,047	(221,326)	(221,326)	(221,326)	(221,326)	(4,123)	(13,564)	(902,991)
7802200	596,362	(225,822)	(225,822)	(225,822)	(225,822)	(6,595)	(21,697)	(931,580)
7803100	84,341	(32,150)	(32,150)	(32,150)	(32,150)	(1,248)	(4,109)	(133,957)
7803200	56,944	(21,549)	(21,549)	(21,549)	(21,549)	(685)	(2,258)	(89,139)
7804100	128,062	(50,356)	(50,356)	(50,356)	(50,356)	(3,438)	(11,312)	(216,174)
7804200	117,208	(44,599)	(44,599)	(44,599)	(44,599)	(1,656)	(5,449)	(185,501)
7805100	97,387	(34,474)	(34,474)	(34,474)	(34,474)	1,208	3,976	(132,712)
7806100	639,330	(236,106)	(236,106)	(236,106)	(236,106)	(2,973)	(9,786)	(957,183)
7806200	691,351	(257,376)	(257,376)	(257,376)	(257,376)	(4,076)	(13,418)	(1,046,998)
7807100	77,285	(28,190)	(28,190)	(28,190)	(28,190)	(547)	(1,801)	(115,108)
7808100	99,082	(35,740)	(35,740)	(35,740)	(35,740)	326	1,072	(141,562)
7808200	67,138	(25,227)	(25,227)	(25,227)	(25,227)	(627)	(2,064)	(103,599)
7810100	90,318	(34,740)	(34,740)	(34,740)	(34,740)	(1,650)	(5,430)	(146,040)
7810200	112,983	(42,359)	(42,359)	(42,359)	(42,359)	(964)	(3,172)	(173,572)
7811100	91,033	(35,093)	(35,093)	(35,093)	(35,093)	(1,743)	(5,736)	(147,851)
7811200	60,589	(22,361)	(22,361)	(22,361)	(22,361)	(165)	(544)	(90,153)
7812100	525,465	(197,848)	(197,848)	(197,848)	(197,848)	(5,326)	(17,524)	(814,242)
7812200	169,256	(63,630)	(63,630)	(63,630)	(63,630)	(1,616)	(5,319)	(261,455)
7813100	128,725	(47,821)	(47,821)	(47,821)	(47,821)	(657)	(2,166)	(194,107)
7814100	147,448	(55,238)	(55,238)	(55,238)	(55,238)	(1,212)	(3,989)	(226,153)
7815100	405,803	(154,203)	(154,203)	(154,203)	(154,203)	(5,689)	(18,717)	(641,218)
7815200	431,046	(161,248)	(161,248)	(161,248)	(161,248)	(3,322)	(10,930)	(659,244)
7816100	450,932	(174,237)	(174,237)	(174,237)	(174,237)	(9,163)	(30,146)	(736,257)
7816200	595,459	(223,786)	(223,786)	(223,786)	(223,786)	(5,660)	(18,621)	(919,425)
7817100	2,557,255	(966,544)	(966,544)	(966,544)	(966,544)	(29,595)	(97,367)	(3,993,138)
7817200	2,510,700	(936,832)	(936,832)	(936,832)	(936,832)	(16,940)	(55,724)	(3,819,992)
7819100	402,840	(150,201)	(150,201)	(150,201)	(150,201)	(2,978)	(9,798)	(613,580)
7819200	435,643	(158,958)	(158,958)	(158,958)	(158,958)	(3,225)	(10,607)	(649,664)
7820100	34,609	(12,235)	(12,235)	(12,235)	(12,235)	447	1,465	(47,028)
7820200	22,748	(8,423)	(8,423)	(8,423)	(8,423)	(87)	(291)	(34,070)
7821100	99,063	(37,529)	(37,529)	(37,529)	(37,529)	(1,232)	(4,055)	(155,403)
7822100	1,247,221	(471,481)	(471,481)	(471,481)	(471,481)	(14,371)	(47,279)	(1,947,574)
7822200	1,369,341	(515,523)	(515,523)	(515,523)	(515,523)	(13,815)	(45,448)	(2,121,355)
7823100	99,193	(36,240)	(36,240)	(36,240)	(36,240)	104	349	(144,507)
7823200	105,056	(39,752)	(39,752)	(39,752)	(39,752)	(1,262)	(4,156)	(164,426)
7824100	51,075	(19,346)	(19,346)	(19,346)	(19,346)	(634)	(2,089)	(80,107)
7824200	51,667	(19,445)	(19,445)	(19,445)	(19,445)	(513)	(1,690)	(79,983)
7825100	490,805	(184,276)	(184,276)	(184,276)	(184,276)	(4,451)	(14,639)	(756,194)
7825200	667,998	(251,860)	(251,860)	(251,860)	(251,860)	(7,117)	(23,416)	(1,037,973)
7826100	262,143	(92,959)	(92,959)	(92,959)	(92,959)	2,113	6,952	(362,771)
7826200	286,929	(105,589)	(105,589)	(105,589)	(105,589)	(489)	(1,615)	(424,460)
7827100	241,906	(89,347)	(89,347)	(89,347)	(89,347)	(716)	(2,361)	(360,465)
7827200	304,571	(114,755)	(114,755)	(114,755)	(114,755)	(197)	(654)	(459,871)
7828100	385,172	(139,960)	(139,960)	(139,960)	(139,960)	1,165	3,831	(554,844)
7828200	308,634	(118,001)	(118,001)	(118,001)	(118,001)	(4,918)	(16,183)	(493,105)
7829100	129,121	(47,430)	(47,430)	(47,430)	(47,430)	(122)	(404)	(190,246)

Net Pension Liability Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 885,080	\$ (65,229)	\$ (869,695)
161,521	(11,904)	(158,713)
513,063	(37,812)	(504,144)
292,052	(21,524)	(286,976)
4,336,789	(319,616)	(4,261,404)
4,660,039	(343,439)	(4,579,034)
2,420,257	(178,370)	(2,378,186)
614,264	(45,271)	(603,587)
3,304,991	(243,574)	(3,247,541)
3,894,699	(287,035)	(3,826,998)
1,266,228	(93,319)	(1,244,218)
1,138,118	(83,878)	(1,118,335)
832,093	(61,324)	(817,629)
4,368,125	(321,925)	(4,292,195)
7,043,633	(519,107)	(6,921,195)
846,204	(62,364)	(831,495)
141,530	(10,431)	(139,070)
1,073,856	(79,142)	(1,055,189)
1,175,057	(86,600)	(1,154,631)
97,674	(7,198)	(95,976)
2,203,397	(162,388)	(2,165,095)
3,349,262	(246,837)	(3,291,043)
1,090,458	(80,365)	(1,071,502)
562,038	(41,422)	(552,268)
2,932,351	(216,111)	(2,881,379)
2,959,675	(218,124)	(2,908,227)
417,188	(30,746)	(409,936)
281,676	(20,759)	(276,780)
633,425	(46,683)	(622,415)
579,747	(42,727)	(569,669)
481,727	(35,503)	(473,353)
3,147,413	(231,960)	(3,092,702)
3,419,681	(252,026)	(3,360,238)
373,193	(27,504)	(366,706)
486,915	(35,885)	(478,451)
332,104	(24,476)	(326,331)
446,725	(32,923)	(438,960)
558,856	(41,187)	(549,142)
450,253	(33,183)	(442,426)
299,661	(22,085)	(294,452)
2,599,140	(191,553)	(2,553,960)
837,212	(61,701)	(822,659)
636,746	(46,927)	(625,677)
729,370	(53,754)	(716,691)
2,005,006	(147,766)	(1,970,153)
2,132,078	(157,132)	(2,095,017)
2,228,576	(164,243)	(2,189,837)
2,944,803	(217,028)	(2,893,614)
12,649,279	(932,236)	(12,429,400)
12,419,000	(915,265)	(12,203,123)
1,987,574	(146,482)	(1,953,024)
2,102,472	(154,950)	(2,065,925)
171,205	(12,618)	(168,229)
112,546	(8,294)	(110,590)
490,028	(36,114)	(481,510)
6,171,212	(454,811)	(6,063,939)
6,773,302	(499,184)	(6,655,563)
490,651	(36,160)	(482,122)
519,634	(38,296)	(510,602)
252,623	(18,618)	(248,232)
255,598	(18,837)	(251,155)
2,427,728	(178,921)	(2,385,527)
3,304,161	(243,513)	(3,246,725)
1,283,522	(94,594)	(1,261,211)
1,418,895	(104,571)	(1,394,231)
1,196,570	(88,186)	(1,175,771)
1,546,590	(113,982)	(1,519,706)
1,905,257	(140,415)	(1,872,138)
1,526,668	(112,514)	(1,500,130)
638,683	(47,070)	(627,581)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and Disability Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2014

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2015	2016	2017	2018	2019	Thereafter	Total
7829200	\$ 122,777	\$ (46,065)	\$ (46,065)	\$ (46,065)	\$ (46,065)	\$ (1,078)	\$ (3,552)	\$ (188,890)
7830100	504,664	(186,130)	(186,130)	(186,130)	(186,130)	(4,245)	(13,969)	(762,734)
7830200	420,612	(156,324)	(156,324)	(156,324)	(156,324)	(2,216)	(7,283)	(634,795)
7831100	164,056	(63,338)	(63,338)	(63,338)	(63,338)	(3,230)	(10,623)	(267,205)
7831200	144,189	(54,254)	(54,254)	(54,254)	(54,254)	(1,427)	(4,698)	(223,141)
7832100	68,458	(26,201)	(26,201)	(26,201)	(26,201)	(1,120)	(3,687)	(109,611)
7832200	42,665	(16,137)	(16,137)	(16,137)	(16,137)	(504)	(1,659)	(66,711)
7834100	221,662	(79,727)	(79,727)	(79,727)	(79,727)	1,486	4,882	(312,540)
7835100	76,903	(29,071)	(29,071)	(29,071)	(29,071)	(895)	(2,942)	(120,121)
7835200	87,558	(32,876)	(32,876)	(32,876)	(32,876)	(796)	(2,624)	(134,924)
7836200	1,739,681	(659,660)	(659,660)	(659,660)	(659,660)	(22,264)	(73,252)	(2,734,156)
7837200	54,421	(23,329)	(23,329)	(23,329)	(23,329)	(3,392)	(11,163)	(107,871)
7839100	9,549	(3,712)	(3,712)	(3,712)	(3,712)	(212)	(701)	(15,761)
7840100	49,562	(18,286)	(18,286)	(18,286)	(18,286)	(127)	(419)	(73,690)
7841200	90,160	(34,308)	(34,308)	(34,308)	(34,308)	(1,275)	(4,195)	(142,702)
7843200	143,090	(51,578)	(51,578)	(51,578)	(51,578)	848	2,796	(202,668)
7844200	99,587	(38,196)	(38,196)	(38,196)	(38,196)	(1,709)	(5,620)	(160,113)
7845100	110,053	(40,186)	(40,186)	(40,186)	(40,186)	133	441	(160,170)
7846100	197,415	(57,965)	(57,965)	(57,965)	(57,965)	3,798	12,497	(215,565)
7846200	141,431	(35,995)	(35,995)	(35,995)	(35,995)	6,374	20,967	(116,639)
7847200	70,726	(26,345)	(26,345)	(26,345)	(26,345)	(434)	(1,423)	(107,237)
7849200	97,203	(37,889)	(37,889)	(37,889)	(37,889)	(2,273)	(7,478)	(161,307)
7850100	1,119,165	(399,321)	(399,321)	(399,321)	(399,321)	10,727	35,298	(1,551,259)
7850200	1,367,067	(497,044)	(497,044)	(497,044)	(497,044)	2,117	6,962	(1,979,097)
7851200	396,671	(143,677)	(143,677)	(143,677)	(143,677)	1,660	5,463	(567,585)
7852200	1,555,125	(591,726)	(591,726)	(591,726)	(591,726)	(21,667)	(71,287)	(2,459,858)
7853100	43,307	(15,938)	(15,938)	(15,938)	(15,938)	(469)	(1,543)	(65,764)
7854100	34,809	(12,867)	(12,867)	(12,867)	(12,867)	(114)	(375)	(51,957)
7855100	181,735	(65,562)	(65,562)	(65,562)	(65,562)	1,022	3,360	(257,866)
7855200	744,448	(279,871)	(279,871)	(279,871)	(279,871)	(7,120)	(23,429)	(1,150,033)
7856200	286,958	(107,405)	(107,405)	(107,405)	(107,405)	(2,269)	(7,466)	(439,355)
7857100	90,586	(29,845)	(29,845)	(29,845)	(29,845)	3,219	10,590	(105,571)
7858100	188,612	(72,873)	(72,873)	(72,873)	(72,873)	(1,908)	(6,278)	(299,678)
7859200	102,470	(39,568)	(39,568)	(39,568)	(39,568)	(2,026)	(6,669)	(166,967)
7860200	892,287	(291,765)	(291,765)	(291,765)	(291,765)	(8,946)	(29,430)	(1,205,436)
7861100	19,271	(4,744)	(4,744)	(4,744)	(4,744)	2,317	7,624	(9,035)
7862200	244,953	(88,838)	(88,838)	(88,838)	(88,838)	911	2,998	(351,443)
7864100	135,500	(49,558)	(49,558)	(49,558)	(49,558)	86	289	(197,857)
7864200	534,050	(191,524)	(191,524)	(191,524)	(191,524)	3,821	12,576	(749,699)
7865100	56,796	(20,823)	(20,823)	(20,823)	(20,823)	(15)	(47)	(83,354)
7865200	90,560	(32,223)	(32,223)	(32,223)	(32,223)	959	3,152	(124,781)
7866100	29,653	(11,054)	(11,054)	(11,054)	(11,054)	(191)	(626)	(45,033)
7867100	99,152	(33,687)	(33,687)	(33,687)	(33,687)	2,575	8,474	(123,699)
7867200	80,162	(28,009)	(28,009)	(28,009)	(28,009)	1,361	4,477	(106,198)
7868200	12,082	(4,754)	(4,754)	(4,754)	(4,754)	(327)	(1,082)	(20,425)
7869100	46,042	(20,148)	(20,148)	(20,148)	(20,148)	(1,241)	(4,082)	(85,915)
Total 1977	\$ 140,119,065	\$ (52,503,327)	\$ (52,503,327)	\$ (52,503,327)	\$ (52,503,323)	\$ (1,265,261)	\$ (4,162,701)	\$ (215,441,266)

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 607,347	\$ (44,761)	\$ (596,790)
2,455,535	(180,970)	(2,412,851)
2,080,544	(153,334)	(2,044,378)
811,479	(59,805)	(797,373)
713,183	(52,561)	(700,786)
338,606	(24,955)	(332,720)
211,050	(15,554)	(207,381)
1,096,406	(80,804)	(1,077,348)
380,387	(28,034)	(373,775)
433,098	(31,919)	(425,569)
8,605,165	(634,190)	(8,455,583)
269,156	(19,836)	(264,477)
47,246	(3,482)	(46,425)
245,152	(18,067)	(240,891)
445,964	(32,867)	(438,212)
707,787	(52,163)	(695,484)
492,587	(36,303)	(484,025)
544,329	(40,116)	(534,868)
833,822	(61,452)	(819,328)
571,999	(42,156)	(562,056)
349,812	(25,781)	(343,732)
480,828	(35,436)	(472,470)
5,535,850	(407,985)	(5,439,621)
6,738,922	(496,650)	(6,621,781)
1,962,118	(144,606)	(1,928,011)
7,696,082	(567,192)	(7,562,302)
208,836	(15,391)	(205,206)
172,174	(12,689)	(169,181)
898,915	(66,249)	(883,289)
3,682,266	(271,378)	(3,618,257)
1,419,379	(104,607)	(1,394,707)
446,379	(32,898)	(438,620)
958,059	(70,608)	(941,405)
506,837	(37,353)	(498,027)
3,818,192	(281,396)	(3,751,821)
95,322	(7,025)	(93,665)
1,211,650	(89,297)	(1,190,588)
670,226	(49,395)	(658,576)
2,637,255	(194,362)	(2,591,412)
280,915	(20,703)	(276,032)
447,970	(33,015)	(440,183)
146,649	(10,808)	(144,100)
489,544	(36,079)	(481,034)
396,505	(29,222)	(389,612)
59,766	(4,405)	(58,727)
255,252	(18,812)	(250,815)
\$ 691,739,098	\$ (50,980,323)	\$ (679,714,736)

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Pension and Disability Fund
Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)
Year Ended June 30, 2014**

Nature of the Schedule

The purpose of this schedule is to provide employers additional information with regard to GASB Statement No. 68 for their financial statements.

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 is provided assuming a 1% decrease and a 1% increase in the pension plan's discount rate.