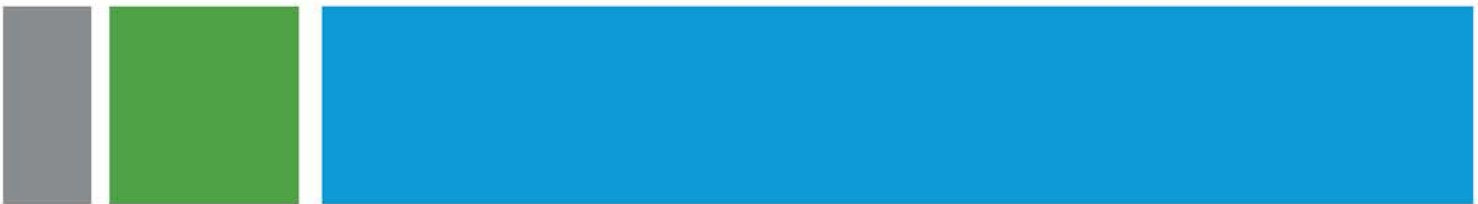


Indiana Public Retirement System

1977 Police Officers' and Firefighters' Pension and
Disability Fund

Report on Allocation of Pension Amounts

For the Year Ended June 30, 2015



Indiana Public Retirement System

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

Year Ended June 30, 2015

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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' Pension and Disability Fund as of and for the years ended June 30, 2015 and 2014, 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, 2015, 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 an opinion 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 opinion.

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, 2015 and 2014, and beginning net pension liability (asset) and ending net pension liability (asset) for the total of all participating entities for the System as of June 30, 2014 and 2015, respectively, and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2015, 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, 2015, and our report thereon, dated December 4, 2015, expressed an unmodified opinion on those financial statements.

Other Information:

Our audit for the year ended June 30, 2015 was conducted for the purpose of forming an opinion on the Schedules. The other information (pages 21 – 28) 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
February 10, 2016

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, 2015 and 2014**

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 493,936	0.0006624	\$ 487,370	0.0006865
7700200	473,060	0.0006344	471,402	0.0006641
7701100	5,303,411	0.0071120	5,068,621	0.0071401
7701200	5,596,219	0.0075047	5,610,820	0.0079038
7702100	868,868	0.0011652	857,792	0.0012084
7703100	237,900	0.0003190	227,225	0.0003201
7704100	969,976	0.0013008	974,277	0.0013724
7704200	802,054	0.0010756	774,805	0.0010915
7705100	407,337	0.0005462	383,277	0.0005399
7706100	581,975	0.0007804	577,663	0.0008137
7706200	92,750	0.0001244	84,113	0.0001185
7707100	1,368,564	0.0018353	1,313,335	0.0018501
7707200	1,585,671	0.0021264	1,567,835	0.0022086
7708100	1,744,273	0.0023391	1,686,055	0.0023751
7708200	1,766,352	0.0023687	1,743,582	0.0024561
7709100	232,927	0.0003124	217,020	0.0003057
7710100	166,131	0.0002228	141,356	0.0001991
7711100	5,380,409	0.0072153	4,972,282	0.0070043
7711200	5,637,289	0.0075597	5,476,794	0.0077150
7712100	868,618	0.0011648	851,985	0.0012002
7712200	297,916	0.0003995	284,853	0.0004013
7713100	610,313	0.0008184	467,629	0.0006587
7713200	549,530	0.0007369	545,567	0.0007685
7714100	532,484	0.0007141	504,158	0.0007102
7714200	624,796	0.0008379	582,097	0.0008200
7715100	612,794	0.0008218	603,862	0.0008506
7716100	2,335,637	0.0031321	2,079,029	0.0029287
7716200	3,854,294	0.0051687	3,679,781	0.0051836
7717100	262,813	0.0003524	270,518	0.0003811
7718100	94,328	0.0001265	80,828	0.0001139
7719100	7,552,611	0.0101282	7,425,191	0.0104597
7719200	10,225,780	0.0137130	10,039,402	0.0141423
7720100	1,015,108	0.0013613	923,158	0.0013004
7721100	739,853	0.0009922	714,560	0.0010066
7722100	1,028,062	0.0013787	993,518	0.0013995
7722200	700,048	0.0009388	672,146	0.0009468
7723100	2,334,578	0.0031307	2,227,566	0.0031379
7723200	1,722,899	0.0023104	1,710,337	0.0024093
7724100	183,348	0.0002459	134,372	0.0001893
7724200	64,046	0.0000859	65,302	0.0000920
7725100	884,798	0.0011865	838,456	0.0011811
7725200	377,127	0.0005057	326,066	0.0004593

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, 2015 and 2014**

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7726100	\$ 4,157,145	0.0055748	\$ 3,952,559	0.0055679
7726200	4,804,251	0.0064426	4,679,827	0.0065924
7727100	1,117,534	0.0014986	1,132,214	0.0015949
7727200	1,133,334	0.0015198	1,133,334	0.0015965
7728100	88,870	0.0001192	113,250	0.0001595
7729100	1,798,010	0.0024112	1,560,365	0.0021981
7729200	2,108,080	0.0028270	2,190,099	0.0030851
7730100	2,480,475	0.0033264	2,285,839	0.0032200
7730200	1,627,782	0.0021829	1,523,004	0.0021454
7731100	782,226	0.0010490	778,984	0.0010973
7731200	395,404	0.0005302	387,649	0.0005461
7732100	263,158	0.0003529	301,087	0.0004241
7733100	133,512	0.0001790	143,320	0.0002019
7734100	1,759,703	0.0023598	1,651,390	0.0023263
7735100	4,547,572	0.0060984	4,307,453	0.0060678
7735200	3,314,278	0.0044445	3,301,497	0.0046507
7736100	1,281,072	0.0017179	1,263,680	0.0017801
7737100	5,501,674	0.0073779	5,386,323	0.0075876
7737200	5,796,928	0.0077738	5,688,236	0.0080129
7738100	577,192	0.0007740	563,697	0.0007941
7738200	727,171	0.0009752	689,448	0.0009712
7739100	17,110,076	0.0229450	15,928,726	0.0224385
7739200	16,151,067	0.0216590	14,665,202	0.0206586
7740100	22,583,963	0.0302856	21,614,113	0.0304473
7740200	18,438,188	0.0247261	17,451,099	0.0245830
7741100	1,253,378	0.0016808	1,206,524	0.0016996
7741200	1,500,135	0.0020117	1,372,325	0.0019332
7742100	2,629,760	0.0035266	2,358,573	0.0033225
7742200	2,739,417	0.0036736	2,618,041	0.0036880
7743100	524,453	0.0007033	493,453	0.0006951
7744100	8,938,093	0.0119862	9,045,710	0.0127425
7744200	8,614,472	0.0115522	9,104,597	0.0128255
7745100	396,505	0.0005317	387,988	0.0005466
7746100	2,757,231	0.0036975	2,626,585	0.0037000
7746200	2,439,244	0.0032711	2,378,108	0.0033500
7747100	635,799	0.0008526	668,529	0.0009417
7747200	723,827	0.0009707	680,315	0.0009583
7748100	429,575	0.0005761	423,518	0.0005966
7748200	46,212	0.0000620	45,373	0.0000639
7749100	1,729,573	0.0023194	1,729,256	0.0024360
7749200	2,088,747	0.0028011	1,951,651	0.0027492
7750100	730,130	0.0009791	744,766	0.0010491

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, 2015 and 2014

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7750200	\$ 1,236,653	0.0016584	\$ 1,239,697	0.0017463
7751100	3,098,094	0.0041546	3,065,770	0.0043187
7751200	2,002,802	0.0026858	1,785,196	0.0025148
7752100	1,980,734	0.0026562	1,567,292	0.0022078
7753100	11,615,824	0.0155771	11,903,386	0.0167680
7753200	8,919,385	0.0119611	8,938,838	0.0125920
7754100	427,536	0.0005733	448,464	0.0006317
7754200	224,979	0.0003017	229,967	0.0003239
7755100	2,442,733	0.0032758	2,309,374	0.0032532
7756100	3,672,942	0.0049255	3,143,914	0.0044288
7756200	3,128,105	0.0041949	2,517,307	0.0035461
7757100	511,043	0.0006853	502,559	0.0007079
7758100	1,519,432	0.0020376	1,432,347	0.0020177
7758200	1,681,848	0.0022554	1,666,585	0.0023477
7759100	86,788,217	0.1163858	80,634,076	0.1135879
7759200	82,872,234	0.1111337	75,639,547	0.1065518
7760100	194,635	0.0002610	185,582	0.0002614
7761100	1,067,531	0.0014316	973,035	0.0013707
7762100	4,175,599	0.0055996	4,039,533	0.0056904
7762200	4,169,697	0.0055917	3,917,586	0.0055186
7763100	713,100	0.0009563	673,430	0.0009486
7763200	423,285	0.0005676	414,909	0.0005845
7764100	305,448	0.0004096	286,089	0.0004030
7765100	5,473,609	0.0073402	5,570,969	0.0078477
7765200	4,961,400	0.0066534	5,091,628	0.0071725
7766100	7,373,572	0.0098881	6,972,368	0.0098218
7766200	7,505,416	0.0100649	7,156,136	0.0100807
7767100	1,821,903	0.0024432	1,790,993	0.0025229
7767200	1,885,080	0.0025279	1,785,870	0.0025157
7768100	2,986,167	0.0040045	2,869,286	0.0040419
7768200	4,501,130	0.0060361	4,496,208	0.0063337
7769100	1,162,128	0.0015584	1,111,317	0.0015655
7769200	443,241	0.0005944	374,477	0.0005275
7770100	1,488,881	0.0019966	1,357,999	0.0019130
7770200	1,354,401	0.0018163	1,239,351	0.0017458
7771100	433,300	0.0005811	416,725	0.0005870
7771200	129,382	0.0001735	124,921	0.0001760
7772100	324,538	0.0004352	384,725	0.0005420
7772200	285,613	0.0003830	303,200	0.0004271
7773100	1,755,664	0.0023544	1,618,946	0.0022806
7773200	1,454,468	0.0019505	1,323,154	0.0018639
7774100	137,904	0.0001849	113,468	0.0001598

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, 2015 and 2014**

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7775100	\$ 839,148	0.0011253	\$ 742,189	0.0010455
7776100	1,356,080	0.0018185	1,246,157	0.0017554
7777100	2,929,692	0.0039288	2,893,940	0.0040766
7777200	2,732,307	0.0036641	2,665,793	0.0037552
7781100	1,024,517	0.0013739	1,029,427	0.0014501
7781200	888,726	0.0011918	868,966	0.0012241
7782100	2,888,307	0.0038733	2,639,242	0.0037178
7782200	678,998	0.0009106	675,932	0.0009522
7783100	4,361,940	0.0058495	4,491,733	0.0063274
7783200	3,720,261	0.0049890	3,818,723	0.0053794
7784100	5,316,603	0.0071297	5,284,286	0.0074439
7784200	5,489,804	0.0073620	5,408,685	0.0076191
7785100	322,509	0.0004325	256,310	0.0003611
7786100	504,481	0.0006765	500,022	0.0007044
7786200	952,042	0.0012767	908,314	0.0012795
7787100	151,654	0.0002034	165,781	0.0002335
7788100	582,818	0.0007816	526,539	0.0007417
7788200	294,935	0.0003955	299,719	0.0004222
7789100	4,551,504	0.0061037	4,450,548	0.0062694
7789200	4,746,347	0.0063650	4,782,291	0.0067367
7790100	2,549,137	0.0034185	2,483,711	0.0034988
7791100	618,475	0.0008294	630,345	0.0008880
7792100	4,200,489	0.0056330	3,391,696	0.0047778
7792200	3,987,328	0.0053471	3,996,891	0.0056303
7793100	1,268,772	0.0017015	1,299,475	0.0018305
7793200	1,156,521	0.0015509	1,167,962	0.0016453
7794100	863,901	0.0011585	853,945	0.0012029
7795100	4,496,115	0.0060294	4,482,709	0.0063147
7795200	7,293,713	0.0097810	7,228,380	0.0101825
7796100	793,690	0.0010644	868,421	0.0012233
7797100	132,622	0.0001778	145,220	0.0002046
7798100	1,088,155	0.0014592	1,102,012	0.0015524
7798200	1,241,414	0.0016648	1,205,869	0.0016987
7799100	117,654	0.0001578	100,220	0.0001412
7800100	2,337,999	0.0031353	2,261,202	0.0031853
7800200	3,478,152	0.0046643	3,437,156	0.0048418
7801100	1,175,457	0.0015763	1,119,061	0.0015764
7801200	606,265	0.0008130	576,750	0.0008125
7802100	3,142,576	0.0042143	3,009,267	0.0042391
7802200	3,135,695	0.0042050	3,037,285	0.0042786
7803100	442,360	0.0005932	428,130	0.0006031
7803200	293,295	0.0003933	289,060	0.0004072

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, 2015 and 2014**

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7804100	\$ 675,679	0.0009061	\$ 650,064	0.0009157
7804200	556,236	0.0007459	594,961	0.0008381
7805100	525,053	0.0007041	494,349	0.0006964
7806100	3,187,102	0.0042740	3,229,964	0.0045500
7806200	3,617,019	0.0048505	3,509,354	0.0049436
7807100	426,542	0.0005720	382,955	0.0005395
7808100	493,759	0.0006621	499,723	0.0007039
7808200	308,804	0.0004141	340,808	0.0004801
7810100	498,467	0.0006685	458,463	0.0006458
7810200	601,762	0.0008070	573,511	0.0008079
7811100	492,395	0.0006603	462,093	0.0006509
7811200	300,739	0.0004033	307,557	0.0004332
7812100	2,765,937	0.0037092	2,667,350	0.0037574
7812200	890,248	0.0011938	859,171	0.0012103
7813100	666,237	0.0008934	653,420	0.0009205
7814100	788,842	0.0010579	748,470	0.0010544
7815100	2,203,052	0.0029543	2,057,592	0.0028985
7815200	2,332,458	0.0031279	2,188,034	0.0030822
7816100	2,292,827	0.0030747	2,287,028	0.0032217
7816200	3,163,613	0.0042425	3,022,018	0.0042571
7817100	13,327,077	0.0178719	12,981,067	0.0182862
7817200	13,533,745	0.0181491	12,744,754	0.0179533
7819100	2,064,527	0.0027686	2,039,743	0.0028733
7819200	2,149,084	0.0028820	2,157,626	0.0030394
7820100	198,887	0.0002667	175,678	0.0002475
7820200	97,965	0.0001314	115,472	0.0001627
7821100	458,940	0.0006154	502,857	0.0007084
7822100	6,338,842	0.0085005	6,333,115	0.0089213
7822200	6,838,699	0.0091709	6,950,969	0.0097917
7823100	503,410	0.0006751	503,520	0.0007093
7823200	529,252	0.0007097	533,282	0.0007512
7824100	256,111	0.0003435	259,261	0.0003652
7824200	257,207	0.0003449	262,271	0.0003695
7825100	2,646,697	0.0035493	2,491,391	0.0035096
7825200	3,633,797	0.0048730	3,390,861	0.0047766
7826100	1,403,803	0.0018825	1,317,161	0.0018555
7826200	1,553,461	0.0020832	1,456,100	0.0020512
7827100	1,293,704	0.0017349	1,227,947	0.0017298
7827200	1,614,759	0.0021654	1,587,194	0.0022358
7828100	2,019,173	0.0027078	1,955,208	0.0027543
7828200	1,612,676	0.0021626	1,566,686	0.0022070
7829100	744,789	0.0009988	655,455	0.0009233

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, 2015 and 2014**

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7829200	\$ 666,381	0.0008936	\$ 623,249	0.0008780
7830100	2,509,778	0.0033657	2,519,950	0.0035498
7830200	2,492,995	0.0033432	2,135,122	0.0030077
7831100	807,363	0.0010827	832,768	0.0011731
7831200	829,143	0.0011119	731,923	0.0010310
7832100	359,659	0.0004823	347,493	0.0004895
7832200	231,022	0.0003098	216,570	0.0003051
7834100	1,205,914	0.0016172	1,125,190	0.0015850
7835100	398,819	0.0005348	390,376	0.0005499
7835200	387,776	0.0005200	444,464	0.0006261
7836200	9,215,588	0.0123583	8,830,878	0.0124399
7837200	279,634	0.0003750	276,250	0.0003891
7839100	28,642	0.0000384	48,471	0.0000683
7840100	252,303	0.0003383	251,586	0.0003544
7841200	457,662	0.0006137	457,662	0.0006447
7843200	728,015	0.0009763	726,343	0.0010232
7844200	492,575	0.0006606	505,511	0.0007121
7845100	558,641	0.0007492	558,641	0.0007869
7846100	850,467	0.0011405	855,697	0.0012054
7846200	611,070	0.0008195	587,015	0.0008269
7847200	370,265	0.0004965	359,017	0.0005057
7849200	609,375	0.0008172	493,416	0.0006951
7850100	6,031,597	0.0080885	5,681,050	0.0080028
7850200	7,780,978	0.0104345	6,915,680	0.0097420
7851200	2,132,486	0.0028597	2,013,565	0.0028365
7852200	8,416,159	0.0112863	7,897,952	0.0111257
7853100	236,292	0.0003169	214,303	0.0003019
7854100	177,942	0.0002386	176,694	0.0002489
7855100	1,008,531	0.0013525	922,509	0.0012995
7855200	3,821,816	0.0051251	3,778,890	0.0053232
7856200	1,535,382	0.0020590	1,456,592	0.0020519
7857100	468,026	0.0006276	458,062	0.0006453
7858100	955,039	0.0012807	983,168	0.0013850
7859100	188,700	0.0002531	-	0.0000000
7859200	507,151	0.0006801	520,154	0.0007327
7860200	3,920,292	0.0052572	3,918,375	0.0055197
7861100	89,437	0.0001199	97,822	0.0001378
7862200	1,269,073	0.0017019	1,243,409	0.0017516
7864100	783,585	0.0010508	687,822	0.0009689
7864200	3,189,109	0.0042767	2,706,404	0.0038125
7865100	474,758	0.0006367	288,305	0.0004061
7865200	515,611	0.0006914	459,699	0.0006476

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, 2015 and 2014**

Submission Unit	2015		2014	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7866100	\$ 134,600	0.0001805	\$ 150,524	0.0002120
7867100	489,615	0.0006566	502,403	0.0007077
7867200	436,767	0.0005857	406,921	0.0005732
7868200	78,394	0.0001051	61,328	0.0000864
7869100	281,365	0.0003773	261,973	0.0003690
7870100	275,244	0.0003691	-	0.0000000
7871200	328,192	0.0004401	-	0.0000000
7872200	327,691	0.0004394	-	0.0000000
7874100	200,000	0.0002682	-	0.0000000
Total 1977	\$ 745,698,505	1.0000000	\$ 709,884,999	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, 2015
 and Beginning Net Pension Liability as of July 1, 2014

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	\$ (34,998)	\$ (97,850)	\$ -	\$ 190,979	\$ -	\$ 1,615	\$ 192,594
7700200	(33,856)	(93,714)	-	182,906	-	2,447	185,353
7701100	(364,005)	(1,050,585)	-	2,050,488	-	3,807	2,054,295
7701200	(402,938)	(1,108,595)	-	2,163,708	-	4,292	2,168,000
7702100	(61,605)	(172,123)	-	335,943	-	10,723	346,666
7703100	(16,319)	(47,123)	-	91,972	-	14,575	106,547
7704100	(69,965)	(192,154)	-	375,039	-	11,736	386,775
7704200	(55,645)	(158,888)	-	310,110	-	478	310,588
7705100	(27,524)	(80,685)	-	157,477	-	3,944	161,421
7706100	(41,483)	(115,281)	-	225,000	-	3,430	228,430
7706200	(6,041)	(18,376)	-	35,866	-	3,779	39,645
7707100	(94,319)	(271,111)	-	529,142	-	5,627	534,769
7707200	(112,595)	(314,112)	-	613,070	-	3,012	616,082
7708100	(121,083)	(345,532)	-	674,395	-	1,048	675,443
7708200	(125,213)	(349,905)	-	682,929	-	1,061	683,990
7709100	(15,585)	(46,148)	-	90,069	-	1,118	91,187
7710100	(10,150)	(32,912)	-	64,236	-	4,769	69,005
7711100	(357,081)	(1,065,845)	-	2,080,270	-	34,203	2,114,473
7711200	(393,313)	(1,116,720)	-	2,179,566	-	41,918	2,221,484
7712100	(61,187)	(172,064)	-	335,828	-	5,574	341,402
7712200	(20,458)	(59,014)	-	115,181	-	7,502	122,683
7713100	(33,581)	(120,894)	-	235,956	-	23,746	259,702
7713200	(39,178)	(108,855)	-	212,458	-	333	212,791
7714100	(36,206)	(105,487)	-	205,885	-	887	206,772
7714200	(41,804)	(123,775)	-	241,578	-	2,996	244,574
7715100	(43,364)	(121,396)	-	236,936	-	2,752	239,688
7716100	(149,306)	(462,674)	-	903,028	-	31,262	934,290
7716200	(264,262)	(763,521)	-	1,490,207	-	5,157	1,495,364
7717100	(19,429)	(52,057)	-	101,602	-	1,115	102,717
7718100	(5,807)	(18,687)	-	36,472	-	1,906	38,378
7719100	(533,239)	(1,496,139)	-	2,920,100	-	43,688	2,963,788
7719200	(720,979)	(2,025,686)	-	3,953,647	-	6,125	3,959,772
7720100	(66,295)	(201,091)	-	392,482	-	10,155	402,637
7721100	(51,317)	(146,568)	-	286,065	-	8,739	294,804
7722100	(71,347)	(203,662)	-	397,498	-	-	397,498
7722200	(48,268)	(138,680)	-	270,669	-	-	270,669
7723100	(159,971)	(462,467)	-	902,624	-	27,315	929,939
7723200	(122,827)	(341,293)	-	666,120	-	8,974	675,094
7724100	(9,651)	(36,324)	-	70,896	-	8,415	79,311
7724200	(4,690)	(12,689)	-	24,766	-	37	24,803
7725100	(60,213)	(175,270)	-	342,084	-	15,950	358,034
7725200	(23,415)	(74,702)	-	145,800	-	10,443	156,243
7726100	(283,853)	(823,510)	-	1,607,292	-	65,863	1,673,155
7726200	(336,083)	(951,702)	-	1,857,490	-	36,002	1,893,492
7727100	(81,309)	(221,373)	-	432,067	-	10,701	442,768
7727200	(81,390)	(224,505)	-	438,179	-	2,656	440,835
7728100	(8,131)	(17,608)	-	34,367	-	50	34,417
7729100	(112,060)	(356,183)	-	695,182	-	43,751	738,933
7729200	(157,279)	(417,605)	-	815,063	-	17,378	832,441
7730100	(164,157)	(491,376)	-	959,047	-	56,148	1,015,195
7730200	(109,373)	(322,458)	-	629,360	-	10,318	639,678
7731100	(55,941)	(154,958)	-	302,441	-	25,035	327,476
7731200	(27,840)	(78,321)	-	152,864	-	1,760	154,624
7732100	(21,621)	(52,130)	-	101,746	-	4,096	105,842
7733100	(10,293)	(26,442)	-	51,608	-	1,581	53,189
7734100	(118,596)	(348,590)	-	680,363	-	15,914	696,277
7735100	(309,338)	(900,856)	-	1,758,253	-	7,212	1,765,465
7735200	(237,094)	(656,542)	-	1,281,411	-	2,062	1,283,473
7736100	(90,750)	(253,768)	-	495,294	-	19,853	515,147
7737100	(386,818)	(1,089,864)	-	2,127,150	-	3,283	2,130,433
7737200	(408,500)	(1,148,347)	-	2,241,294	-	3,469	2,244,763
7738100	(40,483)	(114,335)	-	223,155	-	349	223,504
7738200	(49,512)	(144,057)	-	281,164	-	12,889	294,053
7739100	(1,143,922)	(3,389,438)	-	6,615,360	-	74,352	6,689,712
7739200	(1,053,182)	(3,199,470)	-	6,244,588	-	215,704	6,460,292
7740100	(1,552,213)	(4,473,792)	-	8,731,756	-	13,517	8,745,273
7740200	(1,253,249)	(3,652,542)	-	7,128,876	-	32,069	7,160,945
7741100	(86,646)	(248,288)	-	484,598	-	20,512	505,110
7741200	(98,555)	(297,169)	-	580,001	-	26,140	606,141
7742100	(169,382)	(520,950)	-	1,016,767	-	65,548	1,082,315

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
\$ 42,555	\$ 101,820	\$ 183,170	\$ 3,615	\$ 331,160
40,756	97,516	175,427	4,446	318,145
456,898	1,093,215	1,966,645	90,893	3,607,651
482,127	1,153,579	2,075,237	186,998	3,897,941
74,856	179,108	322,207	6,488	582,659
20,494	49,035	88,211	203	157,943
83,568	199,951	359,704	10,667	653,890
69,100	165,335	297,430	4,202	536,067
35,090	83,959	151,038	8,482	278,569
50,135	119,959	215,800	4,980	390,874
7,992	19,122	34,400	16	61,530
117,906	282,112	507,506	2,398	909,922
136,607	326,858	588,003	12,331	1,063,799
150,272	359,553	646,820	10,225	1,166,870
152,173	364,103	655,005	16,778	1,188,059
20,070	48,020	86,386	3,502	157,978
14,313	34,248	61,610	11,784	121,955
463,535	1,109,094	1,995,211	38,124	3,605,964
485,660	1,162,033	2,090,446	33,962	3,772,101
74,831	179,046	322,096	5,342	581,315
25,665	61,409	110,472	315	197,861
52,577	125,800	226,308	1,828	406,513
47,341	113,272	203,771	6,937	371,321
45,876	109,767	197,466	9,141	362,250
53,829	128,797	231,700	4,822	419,148
52,795	126,322	227,248	8,421	414,786
201,216	481,448	866,104	46,368	1,595,136
332,054	794,503	1,429,275	71,320	2,627,152
22,639	54,169	97,447	4,262	178,517
8,127	19,445	34,980	1,665	64,217
650,669	1,556,848	2,800,700	48,663	5,056,880
880,968	2,107,883	3,791,987	91,604	6,872,442
87,454	209,251	376,433	-	673,138
63,742	152,515	274,368	2,234	492,859
88,572	211,926	381,245	12,830	694,573
60,312	144,307	259,602	10,632	474,853
201,126	481,233	865,717	1,428	1,549,504
148,428	355,141	638,883	14,518	1,156,970
15,797	37,798	67,997	31,850	153,442
5,518	13,204	23,753	1,082	43,557
76,225	182,382	328,097	140	586,844
32,488	77,733	139,839	53	250,113
358,144	856,926	1,541,571	783	2,757,424
413,894	990,319	1,781,540	21,990	3,207,743
96,275	230,356	414,400	22,802	763,833
97,637	233,615	420,263	11,448	762,963
7,658	18,323	32,962	17,087	76,030
154,903	370,636	666,757	266	1,192,562
181,616	434,550	781,736	38,250	1,436,152
213,699	511,315	919,833	379	1,645,226
140,237	335,543	603,626	252	1,079,658
67,391	161,246	290,075	7,218	525,930
34,062	81,499	146,614	2,403	264,578
22,671	54,246	97,586	15,198	189,701
11,500	27,515	49,498	3,387	91,900
151,601	362,735	652,544	280	1,167,160
391,781	937,411	1,686,360	134,767	3,150,319
285,529	683,183	1,229,015	160,302	2,358,029
110,364	264,066	475,042	9,130	858,602
473,981	1,134,088	2,040,173	113,046	3,761,288
499,415	1,194,943	2,149,650	41,281	3,885,289
49,724	118,975	214,030	3,396	386,125
62,650	149,902	269,667	115	482,334
1,474,063	3,526,972	6,344,865	108,166	11,454,066
1,391,446	3,329,296	5,989,254	99,121	10,809,117
1,945,647	4,655,327	8,374,724	230,331	15,206,029
1,588,486	3,800,753	6,837,384	103,185	12,329,808
107,980	258,363	464,783	2,960	834,086
129,238	309,227	556,285	233	994,983
226,560	542,088	975,193	8,893	1,752,734

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 26,754	\$ -	\$ (223)	\$ 26,531
25,623	-	(207)	25,416
287,249	-	(11,932)	275,317
303,110	-	(24,148)	278,962
47,062	-	680	47,742
12,884	-	1,973	14,857
52,538	-	314	52,852
43,443	-	(479)	42,964
22,061	-	(688)	21,373
31,520	-	(137)	31,383
5,024	-	502	5,526
74,127	-	466	74,593
85,884	-	(1,092)	84,792
94,475	-	(1,186)	93,289
95,670	-	(1,957)	93,713
12,618	-	(345)	12,273
8,999	-	(1,043)	7,956
291,421	-	(1,113)	290,308
305,331	-	1,418	306,749
47,045	-	111	47,156
16,136	-	988	17,124
33,055	-	2,608	35,663
29,763	-	(834)	28,929
28,842	-	(1,148)	27,694
33,842	-	(302)	33,540
33,192	-	(637)	32,555
126,503	-	(2,600)	123,903
208,760	-	(9,077)	199,683
14,233	-	(363)	13,870
5,109	-	-	5,109
409,071	-	61	409,132
553,859	-	(10,768)	543,091
54,982	-	1,233	56,215
40,074	-	920	40,994
55,685	-	(1,603)	54,082
37,917	-	(1,365)	36,552
126,447	-	3,545	129,992
93,315	-	(534)	92,781
9,932	-	(3,357)	6,575
3,469	-	(130)	3,339
47,922	-	2,148	50,070
20,425	-	1,306	21,731
225,162	-	8,867	234,029
260,212	-	2,245	262,457
60,527	-	(1,432)	59,095
61,384	-	(1,029)	60,355
4,814	-	(2,239)	2,575
97,387	-	5,418	102,805
114,181	-	(2,248)	111,933
134,351	-	7,363	141,714
88,166	-	1,272	89,438
42,368	-	2,557	44,925
21,414	-	(52)	21,362
14,253	-	(1,415)	12,838
7,230	-	(193)	7,037
95,311	-	2,044	97,355
246,310	-	(17,618)	228,692
179,510	-	(21,230)	158,280
69,385	-	1,611	70,996
297,988	-	(14,594)	283,394
313,979	-	(4,655)	309,324
31,261	-	(375)	30,886
39,388	-	1,733	41,121
926,733	-	(4,167)	922,566
874,792	-	15,155	889,947
1,223,215	-	(29,568)	1,193,647
998,670	-	(10,295)	988,375
67,886	-	2,441	70,327
81,251	-	3,343	84,594
142,437	-	7,239	149,676

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, 2015
 and Beginning Net Pension Liability as of July 1, 2014

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
7742200	\$ (188,015)	\$ (542,665)	\$ -	\$ 1,059,150	\$ -	\$ 1,647	\$ 1,060,797
7743100	(35,436)	(103,892)	-	202,771	-	8,711	211,482
7744100	(649,617)	(1,770,603)	-	3,455,787	-	45,961	3,501,748
7744200	(653,848)	(1,706,492)	-	3,330,659	-	157,208	3,487,867
7745100	(27,866)	(78,543)	-	153,296	-	2,408	155,704
7746100	(188,627)	(546,195)	-	1,066,040	-	20,095	1,086,135
7746200	(170,784)	(483,207)	-	943,103	-	19,961	963,064
7747100	(48,008)	(125,946)	-	245,816	-	6,428	252,244
7747200	(48,854)	(143,392)	-	279,866	-	2,342	282,208
7748100	(30,415)	(85,102)	-	166,098	-	254	166,352
7748200	(3,258)	(9,159)	-	17,875	-	24	17,899
7749100	(124,188)	(342,622)	-	668,715	-	1,039	669,754
7749200	(140,155)	(413,779)	-	807,596	-	8,867	816,463
7750100	(53,483)	(144,633)	-	282,288	-	1,439	283,727
7750200	(89,027)	(244,979)	-	478,140	-	742	478,882
7751100	(220,169)	(613,718)	-	1,197,828	-	1,860	1,199,688
7751200	(128,205)	(396,747)	-	774,353	-	71,477	845,830
7752100	(112,554)	(392,374)	-	765,819	-	101,871	867,690
7753100	(854,838)	(2,301,051)	-	4,491,093	-	90,893	4,581,986
7753200	(641,944)	(1,766,895)	-	3,448,550	-	68,202	3,516,752
7754100	(32,204)	(84,688)	-	165,290	-	2,082	167,372
7754200	(16,513)	(44,567)	-	86,984	-	137	87,121
7755100	(165,849)	(483,902)	-	944,458	-	38,902	983,360
7756100	(225,782)	(727,595)	-	1,420,090	-	162,384	1,582,474
7756200	(180,781)	(619,671)	-	1,209,448	-	109,243	1,318,691
7757100	(36,089)	(101,233)	-	197,581	-	10,882	208,463
7758100	(102,863)	(300,995)	-	587,468	-	4,045	591,513
7758200	(119,687)	(333,168)	-	650,263	-	1,007	651,270
7759100	(5,790,752)	(17,192,523)	-	33,555,636	-	511,974	34,067,610
7759200	(5,432,045)	(16,416,683)	-	32,041,378	-	821,155	32,862,533
7760100	(13,326)	(38,555)	-	75,250	-	118	75,368
7761100	(69,879)	(211,476)	-	412,750	-	9,576	422,326
7762100	(290,098)	(827,174)	-	1,614,442	-	4,957	1,619,399
7762200	(281,340)	(826,007)	-	1,612,164	-	20,881	1,633,045
7763100	(48,360)	(141,265)	-	275,714	-	12,194	287,908
7763200	(29,798)	(83,846)	-	163,647	-	10,874	174,521
7764100	(20,545)	(60,506)	-	118,093	-	3,538	121,631
7765100	(400,078)	(1,084,295)	-	2,116,281	-	60,494	2,176,775
7765200	(365,656)	(982,841)	-	1,918,267	-	7,948	1,926,215
7766100	(500,719)	(1,460,671)	-	2,850,876	-	14,147	2,865,023
7766200	(513,917)	(1,486,788)	-	2,901,849	-	4,493	2,906,342
7767100	(128,618)	(360,910)	-	704,408	-	4,931	709,339
7767200	(128,251)	(373,422)	-	728,828	-	5,204	734,032
7768100	(206,057)	(591,545)	-	1,154,553	-	1,790	1,156,343
7768200	(322,894)	(891,653)	-	1,740,291	-	2,707	1,742,998
7769100	(79,810)	(230,207)	-	449,308	-	699	450,007
7769200	(26,892)	(87,805)	-	171,374	-	12,080	183,454
7770100	(97,525)	(294,938)	-	575,647	-	24,237	599,884
7770200	(89,001)	(268,304)	-	523,664	-	31,134	554,798
7771100	(29,925)	(85,840)	-	167,539	-	6,257	173,796
7771200	(8,973)	(25,629)	-	50,022	-	858	50,880
7772100	(27,631)	(64,288)	-	125,474	-	196	125,670
7772200	(21,774)	(56,577)	-	110,424	-	173	110,597
7773100	(116,266)	(347,792)	-	678,806	-	50,055	728,861
7773200	(95,022)	(288,128)	-	562,356	-	31,821	594,177
7774100	(8,147)	(27,313)	-	53,309	-	8,278	61,587
7775100	(53,300)	(166,229)	-	324,440	-	21,536	345,976
7776100	(89,491)	(268,629)	-	524,299	-	39,742	564,041
7777100	(207,826)	(580,363)	-	1,132,727	-	1,755	1,134,482
7777200	(191,441)	(541,261)	-	1,056,411	-	1,644	1,058,055
7781100	(73,927)	(202,953)	-	396,114	-	22,864	418,978
7781200	(62,405)	(176,053)	-	343,612	-	1,450	345,062
7782100	(189,535)	(572,164)	-	1,116,726	-	95,121	1,211,847
7782200	(48,543)	(134,514)	-	262,539	-	51,921	314,460
7783100	(322,573)	(864,089)	-	1,686,492	-	2,612	1,689,104
7783200	(274,244)	(736,976)	-	1,438,397	-	3,028	1,441,425
7784100	(379,492)	(1,053,200)	-	2,055,591	-	29,753	2,085,344
7784200	(388,424)	(1,087,515)	-	2,122,566	-	58,740	2,181,306
7785100	(18,409)	(63,889)	-	124,696	-	10,674	135,370
7786100	(35,911)	(99,933)	-	195,044	-	8,560	203,604

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 236,004	\$ 564,684	\$ 1,015,842	\$ 19,390	\$ 1,835,920
45,182	108,107	194,480	80	347,849
770,033	1,842,449	3,314,483	135,374	6,062,339
742,151	1,775,737	3,194,472	186,915	5,899,275
34,158	81,730	147,028	2,256	265,172
237,540	568,358	1,022,451	538	1,828,887
210,146	502,814	904,541	11,979	1,629,480
54,774	131,057	235,765	13,188	434,784
62,361	149,210	268,423	7,950	487,944
37,011	88,555	159,306	8,430	293,302
3,983	9,530	17,145	284	30,942
149,006	356,525	641,372	18,123	1,165,026
179,952	430,569	774,574	6,256	1,391,351
62,901	150,502	270,746	10,396	494,545
106,541	254,920	458,589	13,389	833,439
266,905	638,621	1,148,851	29,153	2,083,530
172,545	412,846	742,691	302	1,328,384
170,643	408,296	734,506	259	1,313,704
1,000,724	2,394,421	4,307,457	223,623	7,926,225
768,421	1,838,591	3,307,543	203,814	6,118,369
36,831	88,124	158,532	8,642	292,129
19,382	46,376	83,428	6,888	156,074
210,448	503,537	905,840	2,919	1,622,744
316,430	757,119	1,362,024	530	2,436,103
269,494	644,816	1,159,995	423	2,074,728
44,026	105,340	189,503	3,396	342,265
130,902	313,208	563,447	236	1,007,793
144,894	346,687	623,674	38,639	1,153,894
7,477,004	17,890,151	32,183,582	516,760	58,067,497
7,139,596	17,082,827	30,731,242	472,735	55,426,400
16,768	40,119	72,173	1,018	130,078
91,971	220,057	395,873	13,205	721,106
359,737	860,738	1,548,429	20,852	2,789,756
359,229	859,524	1,546,245	38,628	2,803,626
61,436	146,997	264,441	107	472,981
36,464	87,248	156,956	2,552	283,220
26,314	62,961	113,265	47	202,587
471,559	1,128,293	2,029,748	75,453	3,705,053
427,436	1,022,722	1,839,831	167,367	3,457,356
635,244	1,519,941	2,734,306	20,136	4,909,627
646,602	1,547,118	2,783,196	28,263	5,005,179
156,959	375,555	675,606	11,995	1,220,115
162,401	388,574	699,027	296	1,250,298
257,262	615,548	1,107,344	21,700	2,001,854
387,779	927,834	1,669,132	122,043	3,106,788
100,117	239,548	430,936	3,204	773,805
38,186	91,368	164,366	60	293,980
128,268	306,906	552,110	230	987,514
116,685	279,191	502,252	203	898,331
37,332	89,323	160,689	933	288,277
11,146	26,669	47,977	393	86,185
27,959	66,896	120,344	29,481	244,680
24,605	58,873	105,909	9,926	199,313
151,254	361,905	651,050	-	1,164,209
125,307	299,820	539,362	222	964,711
11,879	28,422	51,129	14	91,444
72,293	172,975	311,174	124	556,566
116,826	279,529	502,861	202	899,418
252,399	603,912	1,086,411	46,160	1,988,882
235,394	563,224	1,013,215	56,317	1,868,150
88,264	211,188	379,918	11,355	690,725
76,565	183,197	329,562	5,543	594,867
248,834	595,381	1,071,064	436	1,915,715
58,500	139,972	251,804	6,222	456,498
375,791	899,151	1,617,533	82,152	2,974,627
320,510	766,880	1,379,583	98,363	2,565,336
458,035	1,095,936	1,971,540	49,782	3,575,293
472,959	1,131,644	2,035,777	38,656	3,679,036
27,785	66,481	119,597	14,649	228,512
43,461	103,988	187,069	4,184	338,702

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 148,374	\$ -	\$ (2,428)	\$ 145,946
28,406	-	1,157	29,563
484,114	-	(10,485)	473,629
466,586	-	(1,018)	465,568
21,475	-	53	21,528
149,340	-	2,662	152,002
132,118	-	1,265	133,383
34,436	-	(713)	33,723
39,206	-	(808)	38,398
23,268	-	(1,075)	22,193
2,504	-	(31)	2,473
93,679	-	(2,073)	91,606
113,135	-	209	113,344
39,545	-	(1,063)	38,482
66,982	-	(1,531)	65,451
167,801	-	(3,368)	164,433
108,478	-	9,320	117,798
107,282	-	12,810	120,092
629,148	-	(16,794)	612,354
483,101	-	(18,191)	464,910
23,155	-	(758)	22,397
12,185	-	(872)	11,313
132,307	-	4,854	137,161
198,938	-	20,937	219,875
169,429	-	13,293	182,722
27,679	-	1,077	28,756
82,297	-	458	82,755
91,094	-	(4,952)	86,142
4,700,747	-	(9,277)	4,691,470
4,488,615	-	44,430	4,533,045
10,542	-	(126)	10,416
57,821	-	(658)	57,163
226,164	-	(2,041)	224,123
225,845	9,793	(2,704)	232,934
38,624	-	1,632	40,256
22,925	-	1,178	24,103
16,543	-	460	17,003
296,466	-	(854)	295,612
268,726	-	(20,635)	248,091
399,374	-	(1,061)	398,313
406,514	-	(3,296)	403,218
98,679	-	(789)	97,890
102,100	-	625	102,725
161,739	-	(2,670)	159,069
243,794	-	(15,681)	228,113
62,943	-	(339)	62,604
24,007	-	1,479	25,486
80,641	-	3,072	83,713
73,359	-	4,053	77,412
23,470	-	741	24,211
7,008	-	70	7,078
17,577	-	(3,757)	13,820
15,469	-	(1,230)	14,239
95,093	-	6,665	101,758
78,779	-	4,108	82,887
7,468	-	1,072	8,540
45,450	-	2,732	48,182
73,448	-	5,254	78,702
158,682	-	(5,757)	152,925
147,991	-	(7,302)	140,689
55,491	-	1,758	57,249
48,136	-	(491)	47,645
156,440	-	12,574	169,014
36,779	-	6,361	43,140
236,257	-	(9,774)	226,483
201,502	-	(12,150)	189,352
287,964	-	(2,026)	285,938
297,346	-	3,335	300,681
17,468	-	(727)	16,741
27,323	-	667	27,990

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, 2015
 and Beginning Net Pension Liability as of July 1, 2014

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
7786200	\$ (65,229)	\$ (188,594)	\$ -	\$ 368,090	\$ -	\$ 573	\$ 368,663
7787100	(11,904)	(30,046)	-	58,643	-	324	58,967
7788100	(37,812)	(115,458)	-	225,346	-	6,203	231,549
7788200	(21,524)	(58,423)	-	114,028	-	179	114,207
7789100	(319,616)	(901,639)	-	1,759,781	-	27,339	1,787,120
7789200	(343,439)	(940,239)	-	1,835,117	-	5,649	1,840,766
7790100	(178,370)	(504,981)	-	985,601	-	50,922	1,036,523
7791100	(45,271)	(122,519)	-	239,127	-	4,593	243,720
7792100	(243,574)	(832,107)	-	1,624,072	-	132,665	1,756,737
7792200	(287,035)	(789,874)	-	1,541,643	-	3,193	1,544,836
7793100	(93,319)	(251,346)	-	490,566	-	20,361	510,927
7793200	(83,878)	(229,099)	-	447,146	-	14,841	461,987
7794100	(61,324)	(171,134)	-	334,012	-	6,399	340,411
7795100	(321,925)	(890,664)	-	1,738,359	-	102,383	1,840,742
7795200	(519,107)	(1,444,850)	-	2,819,997	-	64,592	2,884,589
7796100	(62,364)	(157,233)	-	306,881	-	469	307,350
7797100	(10,431)	(26,265)	-	51,262	-	6,197	57,459
7798100	(79,142)	(215,553)	-	420,707	-	7,526	428,233
7798200	(86,600)	(245,924)	-	479,985	-	4,229	484,214
7799100	(7,198)	(23,310)	-	45,496	-	2,505	48,001
7800100	(162,388)	(463,147)	-	903,950	-	26,384	930,334
7800200	(246,837)	(689,011)	-	1,344,782	-	48,748	1,393,530
7801100	(80,365)	(232,851)	-	454,469	-	7,685	462,154
7801200	(41,422)	(120,096)	-	234,399	-	439	234,838
7802100	(216,111)	(622,537)	-	1,215,041	-	41,179	1,256,220
7802200	(218,124)	(621,163)	-	1,212,359	-	25,480	1,237,839
7803100	(30,746)	(87,628)	-	171,028	-	267	171,295
7803200	(20,759)	(58,098)	-	113,394	-	177	113,571
7804100	(46,683)	(133,849)	-	261,241	-	406	261,647
7804200	(42,727)	(110,184)	-	215,053	-	337	215,390
7805100	(35,503)	(104,010)	-	203,002	-	16,764	219,766
7806100	(231,960)	(631,356)	-	1,232,253	-	22,203	1,254,456
7806200	(252,026)	(716,516)	-	1,398,466	-	18,642	1,417,108
7807100	(27,504)	(84,496)	-	164,915	-	6,823	171,738
7808100	(35,885)	(97,805)	-	190,893	-	9,170	200,063
7808200	(24,476)	(61,171)	-	119,391	-	187	119,578
7810100	(32,923)	(98,751)	-	192,738	-	3,627	196,365
7810200	(41,187)	(119,210)	-	232,669	-	880	233,549
7811100	(33,183)	(97,540)	-	190,374	-	1,678	192,052
7811200	(22,085)	(59,576)	-	116,277	-	3,019	119,296
7812100	(191,553)	(547,923)	-	1,069,414	-	1,658	1,071,072
7812200	(61,701)	(176,348)	-	344,189	-	540	344,729
7813100	(46,927)	(131,973)	-	257,580	-	4,217	261,797
7814100	(53,754)	(156,273)	-	305,007	-	2,001	307,008
7815100	(147,766)	(436,410)	-	851,765	-	8,204	859,969
7815200	(157,132)	(462,054)	-	901,817	-	11,280	913,097
7816100	(164,243)	(454,195)	-	886,478	-	2,172	888,650
7816200	(217,028)	(626,703)	-	1,223,171	-	3,409	1,226,580
7817100	(932,236)	(2,640,039)	-	5,152,715	-	7,981	5,160,696
7817200	(915,265)	(2,680,987)	-	5,232,636	-	81,088	5,313,724
7819100	(146,482)	(408,978)	-	798,226	-	6,315	804,541
7819200	(154,950)	(425,729)	-	830,920	-	8,618	839,538
7820100	(12,618)	(39,397)	-	76,893	-	8,506	85,399
7820200	(8,294)	(19,410)	-	37,884	-	943	38,827
7821100	(36,114)	(90,907)	-	177,428	-	281	177,709
7822100	(454,811)	(1,255,695)	-	2,450,811	-	48,708	2,499,519
7822200	(499,184)	(1,354,726)	-	2,644,097	-	102,033	2,746,130
7823100	(36,160)	(99,726)	-	194,641	-	7,686	202,327
7823200	(38,296)	(104,837)	-	204,616	-	321	204,937
7824100	(18,618)	(50,742)	-	99,036	-	147	99,183
7824200	(18,837)	(50,949)	-	99,439	-	156	99,595
7825100	(178,921)	(524,303)	-	1,023,312	-	7,758	1,031,070
7825200	(243,513)	(719,840)	-	1,404,953	-	16,327	1,421,280
7826100	(94,594)	(278,083)	-	542,751	-	37,331	580,082
7826200	(104,571)	(307,731)	-	600,615	-	21,167	621,782
7827100	(88,186)	(256,280)	-	500,196	-	12,463	512,659
7827200	(113,982)	(319,873)	-	624,315	-	26,774	651,089
7828100	(140,415)	(399,997)	-	780,696	-	35,436	816,132
7828200	(112,514)	(319,460)	-	623,507	-	973	624,480
7829100	(47,070)	(147,543)	-	287,968	-	19,258	307,226

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
\$ 82,019	\$ 196,247	\$ 353,039	\$ 4,223	\$ 635,528
13,067	31,265	56,245	4,636	105,213
50,213	120,143	216,132	22,054	408,542
25,408	60,794	109,366	4,921	200,489
392,122	938,225	1,687,825	24,325	3,042,497
408,909	978,391	1,760,081	54,565	3,201,946
219,616	525,472	945,301	12,206	1,702,595
53,283	127,491	229,350	8,713	418,837
361,883	865,872	1,557,665	41,124	2,826,544
343,515	821,925	1,478,607	77,115	2,721,162
109,310	261,545	470,507	19,150	860,512
99,635	238,395	428,863	14,054	780,947
74,426	178,078	320,354	6,518	579,376
387,349	926,804	1,667,280	42,625	3,024,058
628,364	1,503,479	2,704,691	60,155	4,896,689
68,381	163,613	294,333	29,384	555,711
11,422	27,330	49,166	3,963	91,881
93,744	224,300	403,505	13,867	735,416
106,952	255,903	460,359	5,179	828,393
10,138	24,256	43,636	9,682	87,712
201,422	481,940	866,989	7,722	1,558,073
299,650	716,969	1,289,795	26,056	2,332,470
101,267	242,300	435,886	201	779,654
52,230	124,970	224,815	5,194	407,209
270,741	647,798	1,165,359	4,756	2,088,654
270,143	646,368	1,162,787	19,416	2,098,714
38,109	91,183	164,035	4,992	298,319
25,267	60,456	108,757	3,281	197,761
58,211	139,280	250,559	18,024	466,074
47,919	114,655	206,260	17,879	386,713
45,234	108,230	194,701	84	348,249
274,576	656,974	1,181,868	40,515	2,153,933
311,612	745,591	1,341,284	14,254	2,412,741
36,747	87,925	158,172	391	283,235
42,535	101,774	183,087	6,136	333,532
26,603	63,653	114,509	9,833	214,598
42,947	102,758	184,857	6,075	336,637
51,844	124,047	223,156	228	399,275
42,420	101,497	182,589	6,702	333,208
25,909	61,993	111,523	4,436	203,861
238,291	570,157	1,025,686	11,247	1,845,381
76,694	183,504	330,115	3,043	593,356
57,395	137,328	247,047	4,091	445,861
67,963	162,614	292,536	131	523,244
189,794	454,118	816,938	28,418	1,489,268
200,947	480,803	864,942	15,530	1,562,222
197,529	472,625	850,231	58,662	1,579,047
272,552	652,132	1,173,157	4,139	2,101,980
1,148,150	2,747,165	4,942,026	107,895	8,945,236
1,165,958	2,789,774	5,018,679	2,149	8,976,560
177,864	425,573	765,587	15,369	1,384,393
185,149	443,004	796,945	26,528	1,451,626
17,134	40,996	73,749	33	131,912
8,442	20,198	36,335	4,618	69,593
39,535	94,596	170,173	16,101	320,405
546,100	1,306,648	2,350,600	84,246	4,287,594
589,169	1,409,698	2,535,983	101,524	4,636,374
43,371	103,772	186,682	5,104	338,929
45,593	109,091	196,250	8,367	359,301
22,068	52,801	94,986	4,441	174,296
22,158	53,016	95,373	3,943	174,490
228,019	545,578	981,470	418	1,755,485
313,058	749,049	1,347,506	7,823	2,417,436
120,938	289,367	520,558	-	930,863
133,832	320,217	576,057	186	1,030,292
111,456	266,679	479,743	208	858,086
139,112	332,853	598,787	16,956	1,087,708
173,958	416,227	748,774	7,160	1,346,119
138,933	332,422	598,013	22,018	1,091,386
64,166	153,530	276,193	110	493,999

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 51,565	\$ -	\$ (504)	\$ 51,061
8,215	-	(513)	7,702
31,568	-	(2,278)	29,290
15,974	-	(588)	15,386
246,524	-	777	247,301
257,078	-	(5,838)	251,240
138,071	-	5,485	143,556
33,499	-	(424)	33,075
227,513	-	10,325	237,838
215,966	-	(9,494)	206,472
68,722	-	319	69,041
62,640	-	198	62,838
46,791	-	73	46,864
243,523	-	8,857	252,380
395,048	-	1,530	396,578
42,990	-	(3,581)	39,409
7,181	-	371	7,552
58,936	-	(650)	58,286
67,240	-	(60)	67,180
6,373	-	(1,026)	5,347
126,633	-	2,661	129,294
188,388	-	3,515	191,903
63,666	-	1,014	64,680
32,837	-	(658)	32,179
170,213	-	4,537	174,750
169,837	-	584	170,421
23,959	-	(630)	23,329
15,885	-	(395)	15,490
36,597	-	(2,400)	34,197
30,126	-	(2,182)	27,944
28,438	-	2,262	30,700
172,624	-	(1,863)	170,761
195,908	-	798	196,706
23,103	-	791	23,894
26,742	-	514	27,256
16,725	-	(1,165)	15,560
27,000	-	(397)	26,603
32,594	-	85	32,679
26,669	-	(718)	25,951
16,289	-	(122)	16,167
149,812	-	(1,225)	148,587
48,217	-	(313)	47,904
36,084	-	75	36,159
42,728	-	239	42,967
119,322	-	(2,679)	116,643
126,334	-	(441)	125,893
124,185	-	(7,423)	116,762
171,352	-	(124)	171,228
721,834	-	(12,817)	709,017
733,030	-	10,208	743,238
111,822	-	(1,009)	110,813
116,402	-	(2,077)	114,325
10,772	-	1,115	11,887
5,307	-	(428)	4,879
24,856	-	(1,945)	22,911
343,329	-	(4,655)	338,674
370,406	-	(112)	370,294
27,267	-	431	27,698
28,664	-	(1,006)	27,658
13,874	-	(538)	13,336
13,930	-	(461)	13,469
143,354	-	884	144,238
196,817	-	893	197,710
76,033	-	5,039	81,072
84,139	-	2,784	86,923
70,071	-	1,656	71,727
87,459	-	1,505	88,964
109,366	-	3,973	113,339
87,346	-	(2,793)	84,553
40,341	-	2,433	42,774

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, 2015
 and Beginning Net Pension Liability as of July 1, 2014

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
7829200	\$ (44,761)	\$ (132,003)	\$ -	\$ 257,637	\$ -	\$ 3,037	\$ 260,674
7830100	(180,970)	(497,182)	-	970,378	-	7,543	977,921
7830200	(153,334)	(493,858)	-	963,891	-	62,703	1,026,594
7831100	(59,805)	(159,937)	-	312,157	-	485	312,642
7831200	(52,561)	(164,250)	-	320,576	-	12,372	332,948
7832100	(24,955)	(71,245)	-	139,054	-	218	139,272
7832200	(15,554)	(45,764)	-	89,320	-	830	90,150
7834100	(80,804)	(238,893)	-	466,261	-	30,355	496,616
7835100	(28,034)	(79,001)	-	154,190	-	241	154,431
7835200	(31,919)	(76,814)	-	149,923	-	277	150,200
7836200	(634,190)	(1,825,570)	-	3,563,068	-	5,518	3,568,586
7837200	(19,836)	(55,395)	-	108,118	-	167	108,285
7839100	(3,482)	(5,672)	-	11,071	-	19	11,090
7840100	(18,067)	(49,974)	-	97,537	-	2,540	100,077
7841200	(32,867)	(90,656)	-	176,938	-	279	177,217
7843200	(52,163)	(144,219)	-	281,481	-	16,186	297,667
7844200	(36,303)	(97,584)	-	190,460	-	4,045	194,505
7845100	(40,116)	(110,672)	-	216,005	-	8,649	224,654
7846100	(61,452)	(168,475)	-	328,822	-	39,314	368,136
7846200	(42,156)	(121,057)	-	236,273	-	54,451	290,724
7847200	(25,781)	(73,343)	-	143,148	-	1,787	144,935
7849200	(35,436)	(120,717)	-	235,610	-	18,287	253,897
7850100	(407,985)	(1,194,834)	-	2,332,026	-	169,172	2,501,198
7850200	(496,650)	(1,541,386)	-	3,008,410	-	211,603	3,220,013
7851200	(144,606)	(422,435)	-	824,491	-	43,289	867,780
7852200	(567,192)	(1,667,214)	-	3,253,996	-	28,614	3,282,610
7853100	(15,391)	(46,813)	-	91,367	-	3,019	94,386
7854100	(12,689)	(35,246)	-	68,792	-	1,605	70,397
7855100	(66,249)	(199,791)	-	389,944	-	27,965	417,909
7855200	(271,378)	(757,080)	-	1,477,637	-	2,306	1,479,943
7856200	(104,607)	(304,156)	-	593,638	-	4,591	598,229
7857100	(32,898)	(92,709)	-	180,946	-	29,704	210,650
7858100	(70,608)	(189,185)	-	369,243	-	16,478	385,721
7859100	-	(37,388)	-	72,972	-	37,154	110,126
7859200	(37,353)	(100,464)	-	196,082	-	304	196,386
7860200	(281,396)	(776,594)	-	1,515,723	-	2,336	1,518,059
7861100	(7,025)	(17,712)	-	34,569	-	18,236	52,805
7862200	(89,297)	(251,405)	-	490,681	-	23,763	514,444
7864100	(49,395)	(155,224)	-	302,960	-	21,708	324,668
7864200	(194,362)	(631,755)	-	1,233,032	-	131,168	1,364,200
7865100	(20,703)	(94,053)	-	183,569	-	37,815	221,384
7865200	(33,015)	(102,134)	-	199,340	-	19,787	219,127
7866100	(10,808)	(26,663)	-	52,041	-	665	52,706
7867100	(36,079)	(96,993)	-	189,307	-	25,299	214,606
7867200	(29,222)	(86,520)	-	168,865	-	17,109	185,974
7868200	(4,405)	(15,525)	-	30,302	-	2,796	33,098
7869100	(18,812)	(55,735)	-	108,781	-	1,390	110,171
7870100	-	(54,523)	-	106,417	-	55,823	162,240
7871200	-	(65,012)	-	126,887	-	64,805	191,692
7872200	-	(64,908)	-	126,685	-	64,502	191,187
7874100	-	(39,619)	-	77,326	-	39,370	116,696
Total 1977	\$ (50,980,323)	\$ (147,720,116)	\$ -	\$ 288,313,788	\$ -	\$ 6,667,812	\$ 294,981,600

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 Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 57,408	\$ 137,359	\$ 247,103	\$ 112	\$ 441,982
216,224	517,356	930,700	31,273	1,695,553
214,778	513,897	924,478	362	1,653,515
69,556	166,426	299,394	25,995	561,371
71,432	170,915	307,468	898	550,713
30,985	74,136	133,368	4,709	243,198
19,903	47,621	85,667	862	154,053
103,894	248,587	447,196	7,451	807,128
34,357	82,206	147,886	3,667	268,116
33,407	79,931	143,793	15,650	272,781
793,938	1,899,646	3,417,378	59,543	6,170,505
24,091	57,643	103,697	23,213	208,644
2,467	5,903	10,619	5,311	24,300
21,734	52,002	93,548	2,406	169,690
39,426	94,334	169,703	7,899	311,362
62,721	150,071	269,971	7,008	489,771
42,439	101,544	182,672	13,449	340,104
48,131	115,163	207,172	5,622	376,088
73,269	175,311	315,377	9,527	573,484
52,647	125,969	226,612	1,086	406,314
31,897	76,319	137,295	1,405	246,916
52,500	125,615	225,976	10,160	414,251
519,632	1,243,317	2,236,672	955	4,000,576
670,347	1,603,931	2,885,400	-	5,159,678
183,717	439,576	790,778	341	1,414,412
725,069	1,734,865	3,120,944	55,333	5,636,211
20,359	48,712	87,631	2,841	159,543
15,328	36,676	65,979	1,541	119,524
86,889	207,898	374,000	151	668,938
329,253	787,801	1,417,218	31,892	2,566,164
132,277	316,498	569,365	239	1,018,379
40,319	96,471	173,547	2,598	312,935
82,276	196,862	354,146	19,459	652,743
16,260	38,905	69,988	22,014	147,167
43,692	104,541	188,065	15,735	352,033
337,740	808,106	1,453,747	52,837	2,652,430
7,703	18,430	33,155	2,644	61,932
109,336	261,606	470,618	7,506	849,066
67,507	161,523	290,572	5,123	524,725
274,749	657,389	1,182,614	20,014	2,134,766
40,904	97,870	176,063	45	314,882
44,418	106,278	191,189	81	341,966
11,596	27,745	49,913	4,645	93,899
42,182	100,929	181,566	10,423	335,100
37,627	90,030	161,961	2,629	292,247
6,752	16,155	29,063	1,593	53,563
24,239	57,996	104,333	5,644	192,212
23,712	56,736	102,065	-	182,513
28,273	67,650	121,699	-	217,622
28,229	67,542	121,505	23,807	241,083
17,230	41,226	74,164	17,464	150,084
\$ 64,243,300	\$ 153,714,194	\$ 276,524,957	\$ 6,667,812	\$ 501,150,263

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 36,092	\$ -	\$ 358	\$ 36,450
135,938	-	(2,824)	133,114
135,030	-	7,694	142,724
43,730	-	(3,286)	40,444
44,909	-	1,366	46,275
19,480	-	(601)	18,879
12,513	-	(19)	12,494
65,318	-	3,187	68,505
21,600	-	(437)	21,163
21,002	-	(1,849)	19,153
499,143	-	(7,302)	491,841
15,146	-	(3,129)	12,017
1,551	-	(649)	902
13,664	-	56	13,720
24,787	-	(973)	23,814
39,432	-	1,367	40,799
26,681	-	(1,231)	25,450
30,260	-	501	30,761
46,064	-	4,239	50,303
33,099	-	7,332	40,431
20,053	-	71	20,124
33,006	-	807	33,813
326,689	-	22,802	349,491
421,442	-	27,237	448,679
115,501	-	5,813	121,314
455,846	-	(4,147)	451,699
12,799	-	11	12,810
9,637	-	30	9,667
54,627	-	3,676	58,303
206,999	-	(3,607)	203,392
83,162	-	564	83,726
25,348	-	3,756	29,104
51,727	-	(376)	51,351
10,223	50,290	1,821	62,334
27,469	-	(1,991)	25,478
212,335	-	(6,318)	206,017
4,843	-	2,181	7,024
68,739	-	2,339	71,078
42,441	-	2,156	44,597
172,733	-	14,434	187,167
25,716	-	4,606	30,322
27,925	-	2,590	30,515
7,290	-	(469)	6,821
26,520	-	2,215	28,735
23,656	-	1,999	25,655
4,245	-	119	4,364
15,239	-	(607)	14,632
14,908	-	6,718	21,626
17,775	-	7,797	25,572
17,747	-	4,898	22,645
10,832	234,560	2,637	248,029
\$ 40,389,321	\$ 294,643	\$ -	\$ 40,683,964

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, 2015

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 net pension liability as of the previous measurement date 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 2015 is calculated as set forth in the following table:

Net pension liability (asset) - beginning July 1, 2014	\$ (50,980,323)
Total pension expense	40,683,964
Change in deferred outflows of resources	291,549,092
Change in deferred inflows of resources	(282,276,489)
Defined benefit plan employer contributions	(146,696,360)
Net pension liability (asset) - ending June 30, 2015	<u>\$ (147,720,116)</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 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, 2015	9.31
June 30, 2014	9.29

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, 2015

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 lives of the plan.

Net difference between projected and actual investment earnings: the actuaries use the pension plan's expected 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: an assumption study was performed in April 2015 resulting in an update to the following assumptions:

- Inflation decreased from 3.00% to 2.25%
- The future salary increase rate decreased from 3.25% to 2.50% per year
- Future COLA decreased from 2.25% to 2.00% per year
- Mortality changed from the 2013 IRS Static Mortality projected five (5) years with Scale AA to the RP-2014 (with MP-2014 improvement removed) Blue Collar mortality tables, with future mortality improvement projected generationally using future mortality improvement inherent in the Social Security Administration's 2014 Trustee report
- Disability and Termination rates were adjusted to reflect recent experience

A change 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 lives 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 lives of the plan.

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 pension expense are:

Service cost	\$ 138,204,281
Interest on the Total Pension Liability	323,129,528
Member contributions	(43,523,241)
Projected earnings on plan investments	(358,807,573)
Pension plan administrative expenses	1,708,261
Recognition of outflow (inflow) of resources due to amortization	(20,321,935)
Total pension expenses - before reconciling items	<u>40,389,321</u>
Reconciling items:	
Employer specific liability payments	<u>294,643</u>
Total pension expense - Schedule of Pension Amounts	<u>\$ 40,683,964</u>

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, 2015**

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

Link to the INPRS June 30, 2015 CAFR

<http://www.in.gov/inprs/files/2015INPRSCAFRBook.pdf>

Link to the June 30, 2015 Actuarial Valuations

<http://www.in.gov/inprs/files/20151977FundActuarialValuationReport.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, 2015

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2016	2017	2018	2019	2020	Thereafter	Total
7700100	\$ 97,304	\$ (13,682)	\$ (13,682)	\$ (13,682)	\$ 20,258	\$ (27,487)	\$ (90,291)	\$ (138,566)
7700200	93,191	(13,098)	(13,098)	(13,098)	19,407	(26,319)	(86,586)	(132,792)
7701100	1,044,784	(156,460)	(156,460)	(156,460)	207,946	(304,676)	(987,246)	(1,553,356)
7701200	1,103,509	(176,659)	(176,659)	(176,659)	207,867	(333,060)	(1,074,771)	(1,729,941)
7702100	171,168	(23,000)	(23,000)	(23,000)	36,702	(47,283)	(156,412)	(235,993)
7703100	46,866	(4,510)	(4,510)	(4,510)	11,835	(11,158)	(38,543)	(51,396)
7704100	191,087	(26,122)	(26,122)	(26,122)	40,529	(53,231)	(176,047)	(267,115)
7704200	158,006	(22,337)	(22,337)	(22,337)	32,774	(44,753)	(146,489)	(225,479)
7705100	83,348	(11,788)	(11,788)	(11,788)	16,198	(23,171)	(74,811)	(117,148)
7706100	114,649	(15,995)	(15,995)	(15,995)	23,991	(32,259)	(106,191)	(162,444)
7706200	18,272	(2,027)	(2,027)	(2,027)	4,347	(4,620)	(15,531)	(21,885)
7707100	269,607	(36,831)	(36,831)	(36,831)	57,206	(75,079)	(246,787)	(375,153)
7707200	312,377	(44,305)	(44,305)	(44,305)	64,648	(88,620)	(290,830)	(447,717)
7708100	343,622	(48,722)	(48,722)	(48,722)	71,129	(97,470)	(318,920)	(491,427)
7708200	347,971	(50,095)	(50,095)	(50,095)	71,273	(99,459)	(325,598)	(504,069)
7709100	45,887	(6,695)	(6,695)	(6,695)	9,312	(13,205)	(42,813)	(66,791)
7710100	34,063	(5,571)	(5,571)	(5,571)	5,845	(10,214)	(31,868)	(52,950)
7711100	1,059,950	(147,743)	(147,743)	(147,743)	221,955	(298,112)	(972,105)	(1,491,491)
7711200	1,110,535	(152,209)	(152,209)	(152,209)	235,136	(309,756)	(1,019,370)	(1,550,617)
7712100	171,117	(23,561)	(23,561)	(23,561)	36,121	(47,836)	(157,515)	(239,913)
7712200	58,689	(7,131)	(7,131)	(7,131)	13,339	(15,456)	(51,668)	(75,178)
7713100	120,155	(14,024)	(14,024)	(14,024)	27,909	(31,080)	(101,568)	(146,811)
7713200	108,256	(15,808)	(15,808)	(15,808)	21,949	(31,166)	(101,889)	(158,530)
7714100	104,898	(15,659)	(15,659)	(15,659)	20,930	(30,541)	(98,890)	(155,478)
7714200	123,083	(17,330)	(17,330)	(17,330)	25,603	(34,792)	(113,395)	(174,574)
7715100	115,723	(17,339)	(17,339)	(17,339)	24,769	(34,465)	(113,385)	(175,098)
7716100	460,117	(66,249)	(66,249)	(66,249)	94,233	(131,523)	(424,809)	(660,846)
7716200	759,280	(114,116)	(114,116)	(114,116)	150,718	(221,834)	(718,324)	(1,131,788)
7717100	51,774	(7,524)	(7,524)	(7,524)	10,532	(14,869)	(48,891)	(75,800)
7718100	18,582	(2,570)	(2,570)	(2,570)	3,912	(5,206)	(16,835)	(25,839)
7719100	1,487,857	(205,764)	(205,764)	(205,764)	313,186	(416,839)	(1,372,147)	(2,093,092)
7719200	2,014,469	(289,443)	(289,443)	(289,443)	413,185	(575,227)	(1,882,299)	(2,912,670)
7720100	199,976	(26,431)	(26,431)	(26,431)	43,319	(54,801)	(179,726)	(270,501)
7721100	145,754	(19,243)	(19,243)	(19,243)	31,595	(39,921)	(132,000)	(198,055)
7722100	194,786	(29,621)	(29,621)	(29,621)	41,021	(58,353)	(190,880)	(297,075)
7722200	132,647	(20,444)	(20,444)	(20,444)	27,658	(40,009)	(130,501)	(204,184)
7723100	459,912	(60,077)	(60,077)	(60,077)	100,334	(125,322)	(414,346)	(619,565)
7723200	339,413	(47,486)	(47,486)	(47,486)	70,895	(95,635)	(314,678)	(481,876)
7724100	36,119	(8,353)	(8,353)	(8,353)	4,246	(13,478)	(39,840)	(74,131)
7724200	12,617	(1,875)	(1,875)	(1,875)	2,527	(3,665)	(11,991)	(18,754)
7725100	174,304	(21,965)	(21,965)	(21,965)	38,829	(46,692)	(155,052)	(228,810)
7725200	74,293	(8,970)	(8,970)	(8,970)	16,941	(19,509)	(64,392)	(93,870)
7726100	818,959	(104,423)	(104,423)	(104,423)	181,219	(220,604)	(731,615)	(1,084,269)
7726200	946,439	(128,682)	(128,682)	(128,682)	201,424	(262,948)	(866,681)	(1,314,251)
7727100	220,154	(31,888)	(31,888)	(31,888)	44,897	(63,120)	(207,178)	(321,065)
7727200	223,267	(31,914)	(31,914)	(31,914)	45,957	(63,587)	(208,756)	(322,128)
7728100	17,507	(4,661)	(4,661)	(4,661)	1,446	(7,146)	(21,930)	(41,613)
7729100	354,205	(43,581)	(43,581)	(43,581)	79,964	(93,832)	(309,018)	(453,629)
7729200	415,288	(59,697)	(59,697)	(59,697)	85,153	(118,613)	(391,160)	(603,711)
7730100	488,658	(60,237)	(60,237)	(60,237)	110,201	(129,560)	(429,961)	(630,031)
7730200	320,676	(43,089)	(43,089)	(43,089)	68,759	(88,581)	(290,891)	(439,980)
7731100	154,098	(18,762)	(18,762)	(18,762)	34,987	(40,623)	(136,532)	(198,454)
7731200	77,894	(10,828)	(10,828)	(10,828)	16,339	(21,877)	(71,932)	(109,954)
7732100	56,254	(8,588)	(8,588)	(8,588)	9,494	(15,942)	(51,647)	(83,859)
7733100	26,302	(3,832)	(3,832)	(3,832)	5,340	(7,562)	(24,993)	(38,711)
7734100	346,658	(45,913)	(45,913)	(45,913)	74,999	(95,092)	(313,051)	(470,883)
7735100	895,863	(141,549)	(141,549)	(141,549)	170,921	(268,642)	(862,486)	(1,384,854)
7735200	652,906	(111,551)	(111,551)	(111,551)	116,177	(204,176)	(651,904)	(1,074,556)
7736100	252,370	(33,300)	(33,300)	(33,300)	54,722	(69,102)	(229,175)	(343,455)
7737100	1,083,815	(164,527)	(164,527)	(164,527)	213,502	(318,285)	(1,032,491)	(1,630,855)
7737200	1,141,984	(162,634)	(162,634)	(162,634)	235,681	(324,643)	(1,063,662)	(1,640,526)
7738100	113,706	(16,103)	(16,103)	(16,103)	23,555	(32,234)	(105,633)	(162,621)
7738200	143,252	(18,083)	(18,083)	(18,083)	31,884	(38,406)	(127,510)	(188,281)
7739100	3,244,462	(470,454)	(470,454)	(470,454)	705,204	(948,636)	(3,109,560)	(4,764,354)
7739200	3,062,284	(425,000)	(425,000)	(425,000)	684,765	(876,382)	(2,882,208)	(4,348,825)
7740100	4,449,008	(645,030)	(645,030)	(645,030)	906,746	(1,276,193)	(4,156,219)	(6,460,756)
7740200	3,632,336	(512,777)	(512,777)	(512,777)	754,140	(1,028,079)	(3,356,593)	(5,168,863)
7741100	246,916	(31,716)	(31,716)	(31,716)	54,405	(66,745)	(221,488)	(328,976)
7741200	295,527	(37,538)	(37,538)	(37,538)	65,538	(79,462)	(262,304)	(388,842)
7742100	518,063	(64,426)	(64,426)	(64,426)	116,270	(137,922)	(455,489)	(670,419)

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 411,815	\$ (97,850)	\$ (508,803)
394,408	(93,714)	(487,296)
4,421,543	(1,050,585)	(5,462,872)
4,665,685	(1,108,595)	(5,764,513)
724,407	(172,123)	(895,014)
198,323	(47,123)	(245,030)
808,710	(192,154)	(999,171)
668,702	(158,888)	(826,190)
339,573	(80,685)	(419,547)
485,176	(115,281)	(599,441)
77,340	(18,376)	(95,554)
1,141,009	(271,111)	(1,409,731)
1,321,987	(314,112)	(1,633,331)
1,454,222	(345,532)	(1,796,710)
1,472,625	(349,905)	(1,819,447)
194,220	(46,148)	(239,961)
138,515	(32,912)	(171,137)
4,485,764	(1,065,845)	(5,542,219)
4,699,878	(1,116,720)	(5,806,760)
724,158	(172,064)	(894,707)
248,370	(59,014)	(306,864)
508,801	(120,894)	(628,630)
458,132	(108,855)	(566,028)
443,957	(105,487)	(548,515)
520,924	(123,775)	(643,608)
510,914	(121,396)	(631,241)
1,947,232	(462,674)	(2,405,830)
3,213,390	(763,521)	(3,970,184)
219,088	(52,057)	(270,686)
78,645	(18,687)	(97,167)
6,296,719	(1,496,139)	(7,779,677)
8,525,396	(2,025,686)	(10,533,235)
846,323	(201,091)	(1,045,642)
616,852	(146,568)	(762,129)
857,140	(203,662)	(1,059,008)
583,654	(138,680)	(721,111)
1,946,362	(462,467)	(2,404,755)
1,436,380	(341,293)	(1,774,665)
152,876	(36,324)	(188,881)
53,404	(12,689)	(65,982)
737,649	(175,270)	(911,375)
314,395	(74,702)	(388,438)
3,465,863	(823,510)	(4,282,118)
4,005,376	(951,702)	(4,948,692)
931,682	(221,373)	(1,151,105)
944,862	(224,505)	(1,167,389)
74,107	(17,608)	(91,560)
1,499,047	(356,183)	(1,852,092)
1,757,551	(417,605)	(2,171,476)
2,068,029	(491,376)	(2,555,076)
1,357,113	(322,458)	(1,676,730)
652,165	(154,958)	(805,758)
329,626	(78,321)	(407,257)
219,399	(52,130)	(271,070)
111,285	(26,442)	(137,494)
1,467,092	(348,590)	(1,812,611)
3,791,386	(900,856)	(4,684,305)
2,763,153	(656,542)	(3,413,911)
1,068,021	(253,768)	(1,319,554)
4,586,853	(1,089,864)	(5,667,115)
4,832,985	(1,148,347)	(5,971,214)
481,197	(114,335)	(594,525)
606,284	(144,057)	(749,071)
14,264,946	(3,389,438)	(17,624,522)
13,465,438	(3,199,470)	(16,636,720)
18,828,610	(4,473,792)	(23,262,987)
15,372,259	(3,652,542)	(18,992,622)
1,044,956	(248,288)	(1,291,057)
1,250,677	(297,169)	(1,545,228)
2,192,493	(520,950)	(2,708,853)

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, 2015

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2016	2017	2018	2019	2020	Thereafter	Total
7742200	\$ 539,666	\$ (77,081)	\$ (77,081)	\$ (77,081)	\$ 111,147	\$ (153,640)	\$ (501,387)	\$ (775,123)
7743100	103,317	(13,133)	(13,133)	(13,133)	22,902	(27,790)	(92,080)	(136,367)
7744100	1,760,886	(254,069)	(254,069)	(254,069)	360,081	(503,866)	(1,654,599)	(2,560,591)
7744200	1,697,190	(235,780)	(235,780)	(235,780)	356,132	(476,532)	(1,583,668)	(2,411,408)
7745100	78,112	(10,752)	(10,752)	(10,752)	16,491	(21,833)	(71,870)	(109,468)
7746100	543,177	(72,479)	(72,479)	(72,479)	116,973	(149,537)	(492,751)	(742,752)
7746200	480,530	(65,210)	(65,210)	(65,210)	102,395	(133,381)	(439,800)	(666,416)
7747100	125,251	(18,040)	(18,040)	(18,040)	25,645	(35,809)	(118,256)	(182,540)
7747200	142,592	(20,534)	(20,534)	(20,533)	29,203	(40,763)	(132,575)	(205,736)
7748100	84,627	(12,782)	(12,782)	(12,782)	16,736	(24,789)	(80,551)	(126,950)
7748200	9,104	(1,292)	(1,292)	(1,292)	1,885	(2,584)	(8,468)	(13,043)
7749100	340,728	(49,208)	(49,208)	(49,208)	69,634	(97,545)	(319,737)	(495,272)
7749200	411,485	(56,715)	(56,715)	(56,715)	86,808	(115,091)	(376,460)	(574,888)
7750100	143,838	(20,961)	(20,961)	(20,961)	29,206	(41,366)	(135,775)	(210,818)
7750200	243,624	(35,233)	(35,233)	(35,233)	49,740	(69,795)	(228,803)	(354,557)
7751100	610,325	(87,800)	(87,800)	(87,799)	125,074	(174,383)	(571,134)	(883,842)
7751200	394,554	(45,262)	(45,262)	(45,262)	92,354	(101,235)	(337,887)	(482,554)
7752100	390,205	(41,169)	(41,169)	(41,169)	94,929	(96,525)	(320,911)	(446,014)
7753100	2,382,345	(333,351)	(333,351)	(333,351)	464,790	(657,984)	(2,150,992)	(3,344,239)
7753200	1,827,535	(261,265)	(261,265)	(261,265)	351,599	(510,539)	(1,658,882)	(2,601,617)
7754100	84,227	(12,410)	(12,410)	(12,410)	16,965	(24,357)	(80,135)	(124,757)
7754200	44,322	(7,005)	(7,005)	(7,005)	8,453	(13,293)	(43,098)	(68,953)
7755100	481,221	(61,716)	(61,716)	(61,716)	106,130	(129,985)	(430,381)	(639,384)
7756100	723,573	(79,158)	(79,158)	(79,158)	173,215	(181,807)	(607,563)	(853,629)
7756200	616,235	(71,956)	(71,956)	(71,956)	142,982	(159,380)	(523,771)	(756,037)
7757100	100,675	(12,850)	(12,850)	(12,850)	22,264	(27,132)	(90,384)	(133,802)
7758100	299,326	(40,950)	(40,950)	(40,950)	63,453	(83,414)	(273,469)	(416,280)
7758200	331,322	(50,786)	(50,786)	(50,786)	64,776	(97,789)	(317,253)	(502,624)
7759100	17,152,521	(2,374,444)	(2,374,444)	(2,374,443)	3,588,932	(4,799,976)	(15,665,512)	(23,999,887)
7759200	15,740,541	(2,214,023)	(2,214,023)	(2,214,022)	3,480,253	(4,530,091)	(14,871,961)	(22,563,867)
7760100	38,343	(5,429)	(5,429)	(5,429)	7,944	(10,868)	(35,499)	(54,710)
7761100	210,302	(29,753)	(29,753)	(29,753)	43,600	(59,588)	(193,533)	(298,780)
7762100	825,344	(115,835)	(115,835)	(115,835)	171,078	(232,533)	(761,397)	(1,170,357)
7762200	834,250	(116,337)	(116,337)	(116,337)	170,171	(232,870)	(758,871)	(1,170,581)
7763100	140,481	(17,803)	(17,803)	(17,803)	31,196	(37,733)	(125,127)	(185,073)
7763200	83,387	(10,356)	(10,356)	(10,356)	18,727	(22,185)	(74,173)	(108,699)
7764100	60,174	(7,864)	(7,864)	(7,864)	13,123	(16,400)	(54,087)	(80,956)
7765100	1,078,291	(150,019)	(150,019)	(150,019)	226,079	(302,992)	(1,001,308)	(1,528,278)
7765200	977,382	(155,845)	(155,845)	(155,845)	185,062	(294,504)	(954,164)	(1,531,141)
7766100	1,452,580	(202,005)	(202,005)	(202,005)	304,642	(408,077)	(1,335,154)	(2,044,604)
7766200	1,478,553	(207,835)	(207,835)	(207,835)	307,871	(417,592)	(1,365,611)	(2,098,837)
7767100	358,917	(50,441)	(50,441)	(50,441)	74,744	(101,358)	(332,839)	(510,776)
7767200	371,364	(50,748)	(50,748)	(50,748)	78,777	(103,430)	(339,369)	(516,266)
7768100	588,272	(84,047)	(84,047)	(84,047)	121,136	(167,502)	(547,004)	(845,511)
7768200	886,728	(138,345)	(138,345)	(138,345)	170,933	(264,140)	(855,548)	(1,363,790)
7769100	228,935	(32,008)	(32,008)	(32,008)	47,842	(64,485)	(211,131)	(323,798)
7769200	87,319	(10,600)	(10,600)	(10,600)	19,856	(22,988)	(75,594)	(110,526)
7770100	293,308	(37,504)	(37,504)	(37,504)	64,798	(79,114)	(260,802)	(387,630)
7770200	266,816	(32,856)	(32,856)	(32,856)	60,208	(70,708)	(234,465)	(343,533)
7771100	85,360	(11,068)	(11,068)	(11,068)	18,706	(23,178)	(76,805)	(114,481)
7771200	25,488	(3,457)	(3,457)	(3,457)	5,433	(7,073)	(23,294)	(35,305)
7772100	63,934	(12,601)	(12,601)	(12,601)	9,698	(21,671)	(69,234)	(119,010)
7772200	56,266	(9,014)	(9,014)	(9,014)	10,610	(16,996)	(55,288)	(88,716)
7773100	345,863	(41,180)	(41,180)	(41,180)	79,455	(90,247)	(301,016)	(435,348)
7773200	286,528	(35,532)	(35,532)	(35,532)	64,408	(76,181)	(252,165)	(370,534)
7774100	27,167	(2,688)	(2,688)	(2,688)	6,786	(6,541)	(22,038)	(29,857)
7775100	165,312	(20,137)	(20,137)	(20,137)	37,521	(43,589)	(144,111)	(210,590)
7776100	267,150	(31,702)	(31,702)	(31,702)	61,474	(69,601)	(232,144)	(335,377)
7777100	577,149	(85,597)	(85,597)	(85,597)	115,707	(167,475)	(545,841)	(854,400)
7777200	538,273	(81,764)	(81,764)	(81,764)	105,978	(158,125)	(512,656)	(810,095)
7781100	201,829	(26,163)	(26,163)	(26,163)	44,233	(54,796)	(182,695)	(271,747)
7781200	175,079	(24,711)	(24,711)	(24,711)	36,355	(49,548)	(162,479)	(249,805)
7782100	568,997	(66,139)	(66,139)	(66,139)	132,321	(146,860)	(490,912)	(703,868)
7782200	133,763	(12,141)	(12,141)	(12,141)	34,516	(31,118)	(109,013)	(142,038)
7783100	859,303	(128,647)	(128,647)	(128,647)	171,070	(250,553)	(820,099)	(1,285,523)
7783200	732,892	(113,536)	(113,536)	(113,536)	142,091	(217,509)	(707,885)	(1,123,911)
7784100	1,047,375	(146,914)	(146,914)	(146,914)	218,398	(295,500)	(972,105)	(1,489,949)
7784200	1,081,481	(146,275)	(146,275)	(146,275)	230,940	(299,702)	(990,143)	(1,497,730)
7785100	63,534	(9,515)	(9,515)	(9,515)	12,645	(18,529)	(58,713)	(93,142)
7786100	99,383	(13,084)	(13,084)	(13,084)	21,579	(27,182)	(90,243)	(135,098)

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 2,283,883	\$ (542,665)	\$ (2,821,767)
437,243	(103,892)	(540,219)
7,451,841	(1,770,603)	(9,206,845)
7,182,023	(1,706,492)	(8,873,480)
330,559	(78,543)	(408,410)
2,298,742	(546,195)	(2,840,125)
2,033,648	(483,207)	(2,512,599)
530,063	(125,946)	(654,899)
603,486	(143,392)	(745,614)
358,162	(85,102)	(442,514)
38,546	(9,159)	(47,623)
1,441,975	(342,622)	(1,781,578)
1,741,449	(413,779)	(2,151,582)
608,708	(144,633)	(752,067)
1,031,030	(244,979)	(1,273,851)
2,582,922	(613,718)	(3,191,233)
1,669,766	(396,747)	(2,063,018)
1,651,364	(392,374)	(2,040,281)
9,684,310	(2,301,051)	(11,965,088)
7,436,236	(1,766,895)	(9,187,565)
356,422	(84,688)	(440,363)
187,567	(44,567)	(231,742)
2,036,570	(483,902)	(2,516,209)
3,062,192	(727,595)	(3,783,377)
2,607,977	(619,671)	(3,222,188)
426,052	(101,233)	(526,393)
1,266,779	(300,995)	(1,565,122)
1,402,186	(333,168)	(1,732,419)
72,357,254	(17,192,523)	(89,398,308)
69,092,012	(16,416,683)	(85,364,061)
162,264	(38,555)	(200,479)
890,028	(211,476)	(1,099,641)
3,481,281	(827,174)	(4,301,167)
3,476,370	(826,007)	(4,295,099)
594,533	(141,265)	(734,554)
352,878	(83,846)	(435,985)
254,649	(60,506)	(314,622)
4,563,415	(1,084,295)	(5,638,157)
4,136,430	(982,841)	(5,110,612)
6,147,449	(1,460,671)	(7,595,251)
6,257,366	(1,486,788)	(7,731,055)
1,518,942	(360,910)	(1,876,672)
1,571,600	(373,422)	(1,941,732)
2,489,605	(591,545)	(3,075,938)
3,752,654	(891,653)	(4,636,452)
968,860	(230,207)	(1,197,039)
369,540	(87,805)	(456,571)
1,241,290	(294,938)	(1,533,629)
1,129,197	(268,304)	(1,395,137)
361,271	(85,840)	(446,355)
107,865	(25,629)	(133,269)
270,565	(64,288)	(334,286)
238,112	(56,577)	(294,190)
1,463,735	(347,792)	(1,808,463)
1,212,629	(288,128)	(1,498,219)
114,953	(27,313)	(142,025)
699,601	(166,229)	(864,366)
1,130,565	(268,629)	(1,396,827)
2,442,542	(580,363)	(3,017,791)
2,277,977	(541,261)	(2,814,470)
854,156	(202,953)	(1,055,321)
740,944	(176,053)	(915,446)
2,408,037	(572,164)	(2,975,161)
566,122	(134,514)	(699,450)
3,636,644	(864,089)	(4,493,120)
3,101,670	(736,976)	(3,832,153)
4,432,547	(1,053,200)	(5,476,468)
4,576,968	(1,087,515)	(5,654,902)
268,886	(63,889)	(332,212)
420,581	(99,933)	(519,633)

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, 2015

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2016	2017	2018	2019	2020	Thereafter	Total
7786200	\$ 187,553	\$ (26,448)	\$ (26,448)	\$ (26,448)	\$ 38,968	\$ (53,055)	\$ (173,434)	\$ (266,865)
7787100	29,562	(4,646)	(4,646)	(4,646)	5,775	(8,885)	(29,198)	(46,246)
7788100	114,815	(18,163)	(18,163)	(18,163)	21,885	(34,451)	(109,938)	(176,993)
7788200	58,102	(8,626)	(8,626)	(8,626)	11,638	(16,869)	(55,173)	(86,282)
7789100	896,639	(123,262)	(123,262)	(123,262)	189,480	(250,465)	(824,606)	(1,255,377)
7789200	935,024	(135,188)	(135,188)	(135,188)	190,942	(267,837)	(878,721)	(1,361,180)
7790100	502,184	(63,986)	(63,986)	(63,986)	111,172	(135,228)	(450,058)	(666,072)
7791100	121,839	(17,281)	(17,281)	(17,281)	25,216	(34,566)	(113,924)	(175,117)
7792100	832,664	(104,149)	(104,149)	(104,149)	184,475	(221,543)	(720,292)	(1,069,807)
7792200	786,402	(118,157)	(118,157)	(118,157)	155,818	(229,593)	(748,080)	(1,176,326)
7793100	260,215	(34,260)	(34,260)	(34,260)	52,922	(69,720)	(230,007)	(349,585)
7793200	236,546	(31,318)	(31,318)	(31,318)	48,147	(63,640)	(209,513)	(318,960)
7794100	170,996	(23,470)	(23,470)	(23,470)	35,889	(47,614)	(156,830)	(238,965)
7795100	885,744	(113,672)	(113,672)	(113,672)	195,263	(239,327)	(798,236)	(1,183,316)
7795200	1,436,869	(197,241)	(197,241)	(197,241)	303,919	(401,081)	(1,323,215)	(2,012,100)
7796100	156,355	(25,213)	(25,213)	(25,213)	29,325	(47,395)	(154,652)	(248,361)
7797100	26,127	(3,242)	(3,242)	(3,242)	5,868	(6,948)	(23,616)	(34,422)
7798100	214,366	(30,305)	(30,305)	(30,305)	44,462	(60,715)	(200,015)	(307,183)
7798200	244,559	(33,892)	(33,892)	(33,892)	51,409	(68,587)	(225,325)	(344,179)
7799100	23,178	(4,234)	(4,234)	(4,234)	3,852	(7,522)	(23,339)	(39,711)
7800100	460,587	(61,054)	(61,054)	(61,054)	99,592	(126,395)	(417,774)	(627,739)
7800200	685,195	(91,272)	(91,272)	(91,272)	147,718	(188,477)	(624,365)	(938,940)
7801100	231,567	(31,019)	(31,019)	(31,019)	49,747	(63,870)	(210,320)	(317,500)
7801200	119,434	(17,181)	(17,181)	(17,181)	24,476	(34,124)	(111,180)	(172,371)
7802100	651,733	(81,107)	(81,107)	(81,107)	134,826	(168,934)	(555,005)	(832,434)
7802200	644,165	(84,869)	(84,869)	(84,869)	130,587	(172,503)	(564,352)	(860,875)
7803100	87,144	(12,683)	(12,683)	(12,683)	17,711	(25,045)	(81,641)	(127,024)
7803200	57,778	(8,388)	(8,388)	(8,388)	11,764	(16,584)	(54,206)	(84,190)
7804100	133,110	(20,814)	(20,814)	(20,814)	25,613	(39,697)	(127,901)	(204,427)
7804200	109,579	(17,342)	(17,342)	(17,342)	20,876	(32,887)	(107,286)	(171,323)
7805100	103,436	(12,046)	(12,046)	(12,046)	24,031	(26,719)	(89,657)	(128,483)
7806100	627,863	(88,718)	(88,718)	(88,718)	130,274	(177,790)	(585,807)	(899,477)
7806200	712,561	(97,776)	(97,776)	(97,776)	150,755	(198,862)	(654,198)	(995,633)
7807100	84,497	(10,833)	(10,833)	(10,833)	18,475	(22,754)	(74,719)	(111,497)
7808100	97,269	(12,940)	(12,940)	(12,940)	20,985	(26,739)	(88,895)	(133,469)
7808200	60,834	(9,579)	(9,579)	(9,579)	11,638	(18,209)	(59,712)	(95,020)
7810100	98,199	(13,982)	(13,982)	(13,982)	20,270	(27,914)	(90,682)	(140,272)
7810200	118,548	(16,315)	(16,315)	(16,315)	25,034	(33,133)	(108,682)	(165,726)
7811100	97,003	(14,136)	(14,136)	(14,136)	19,697	(27,896)	(90,549)	(141,156)
7811200	59,246	(8,319)	(8,319)	(8,319)	12,345	(16,724)	(55,229)	(84,565)
7812100	544,890	(76,602)	(76,602)	(76,602)	113,450	(153,903)	(504,050)	(774,309)
7812200	175,379	(24,572)	(24,572)	(24,572)	36,596	(49,452)	(162,055)	(248,627)
7813100	131,248	(18,078)	(18,078)	(18,078)	27,698	(36,696)	(120,832)	(184,064)
7814100	155,403	(21,259)	(21,259)	(21,259)	32,946	(43,306)	(142,099)	(216,236)
7815100	417,206	(62,717)	(62,717)	(62,717)	88,656	(124,286)	(405,518)	(629,299)
7815200	440,934	(64,006)	(64,006)	(64,006)	96,262	(129,193)	(424,176)	(649,125)
7816100	452,574	(69,907)	(69,907)	(69,907)	87,635	(133,985)	(434,326)	(690,397)
7816200	624,928	(86,338)	(86,338)	(86,338)	131,040	(174,753)	(572,673)	(875,400)
7817100	2,625,418	(376,009)	(376,009)	(376,009)	539,713	(748,466)	(2,447,760)	(3,784,540)
7817200	2,666,116	(358,617)	(358,617)	(358,617)	571,308	(736,851)	(2,421,442)	(3,662,836)
7819100	407,037	(57,272)	(57,272)	(57,272)	84,585	(114,971)	(377,650)	(579,852)
7819200	422,680	(60,646)	(60,646)	(60,646)	87,022	(120,708)	(396,464)	(612,088)
7820100	39,181	(4,306)	(4,306)	(4,306)	9,359	(9,864)	(33,090)	(46,513)
7820200	19,299	(3,097)	(3,097)	(3,097)	3,635	(5,836)	(19,274)	(30,766)
7821100	90,411	(14,451)	(14,451)	(14,451)	17,081	(27,276)	(89,148)	(142,696)
7822100	1,299,057	(177,402)	(177,402)	(177,402)	258,148	(354,555)	(1,159,462)	(1,788,075)
7822200	1,456,947	(186,484)	(186,484)	(186,484)	283,415	(377,609)	(1,236,598)	(1,890,244)
7823100	99,169	(13,286)	(13,286)	(13,286)	21,304	(27,356)	(90,692)	(136,602)
7823200	104,261	(15,428)	(15,428)	(15,428)	20,935	(30,219)	(98,796)	(154,364)
7824100	50,454	(7,518)	(7,518)	(7,518)	10,083	(14,676)	(47,966)	(75,113)
7824200	50,669	(7,470)	(7,470)	(7,470)	10,202	(14,658)	(48,029)	(74,895)
7825100	521,399	(71,247)	(71,247)	(71,247)	110,613	(145,215)	(476,072)	(724,415)
7825200	715,854	(98,137)	(98,137)	(98,137)	151,546	(199,692)	(653,599)	(996,156)
7826100	276,551	(33,216)	(33,216)	(33,216)	63,240	(72,448)	(241,925)	(350,781)
7826200	306,033	(39,551)	(39,551)	(39,551)	67,188	(82,965)	(274,080)	(408,510)
7827100	254,859	(33,601)	(33,601)	(33,601)	55,292	(69,757)	(230,159)	(345,427)
7827200	318,107	(42,500)	(42,500)	(42,500)	68,451	(87,628)	(289,942)	(436,619)
7828100	397,778	(51,054)	(51,054)	(51,054)	87,689	(107,485)	(357,029)	(529,987)
7828200	317,698	(46,741)	(46,741)	(46,741)	64,066	(91,811)	(298,938)	(466,906)
7829100	146,720	(17,865)	(17,865)	(17,865)	33,312	(38,680)	(127,810)	(186,773)

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 793,727	\$ (188,594)	\$ (980,659)
126,454	(30,046)	(156,236)
485,922	(115,458)	(600,363)
245,883	(58,423)	(303,792)
3,794,681	(901,639)	(4,688,376)
3,957,131	(940,239)	(4,889,086)
2,125,287	(504,981)	(2,625,820)
515,639	(122,519)	(637,079)
3,502,046	(832,107)	(4,326,822)
3,324,301	(789,874)	(4,107,217)
1,057,825	(251,346)	(1,306,957)
964,197	(229,099)	(1,191,278)
720,241	(171,134)	(889,867)
3,748,488	(890,664)	(4,631,305)
6,080,865	(1,444,850)	(7,512,986)
661,739	(157,233)	(817,587)
110,539	(26,265)	(136,572)
907,187	(215,553)	(1,120,841)
1,035,009	(245,924)	(1,278,767)
98,105	(23,310)	(121,209)
1,949,221	(463,147)	(2,408,288)
2,899,803	(689,011)	(3,582,744)
979,988	(232,851)	(1,210,788)
505,443	(120,096)	(624,482)
2,620,038	(622,537)	(3,237,090)
2,614,256	(621,163)	(3,229,946)
368,793	(87,628)	(455,649)
244,515	(58,098)	(302,102)
563,324	(133,849)	(695,994)
463,727	(110,184)	(572,941)
437,740	(104,010)	(540,834)
2,657,153	(631,356)	(3,282,947)
3,015,564	(716,516)	(3,725,768)
355,613	(84,496)	(439,365)
411,629	(97,805)	(508,573)
257,447	(61,171)	(318,079)
415,608	(98,751)	(513,488)
501,713	(119,210)	(619,873)
410,510	(97,540)	(507,190)
250,732	(59,576)	(309,783)
2,306,016	(547,923)	(2,849,112)
742,188	(176,348)	(916,982)
555,428	(131,973)	(686,239)
657,698	(156,273)	(812,595)
1,836,693	(436,410)	(2,269,258)
1,944,621	(462,054)	(2,402,604)
1,911,546	(454,195)	(2,361,740)
2,637,570	(626,703)	(3,258,751)
11,110,991	(2,640,039)	(13,727,771)
11,283,327	(2,680,987)	(13,940,694)
1,721,243	(408,978)	(2,126,618)
1,791,744	(425,729)	(2,213,723)
165,808	(39,397)	(204,858)
81,692	(19,410)	(100,931)
382,595	(90,907)	(472,701)
5,284,775	(1,255,695)	(6,529,407)
5,701,564	(1,354,726)	(7,044,355)
419,711	(99,726)	(518,558)
441,222	(104,837)	(545,135)
213,555	(50,742)	(263,849)
214,425	(50,949)	(264,925)
2,206,606	(524,303)	(2,726,290)
3,029,552	(719,840)	(3,743,051)
1,170,353	(278,083)	(1,445,987)
1,295,129	(307,731)	(1,600,148)
1,078,590	(256,280)	(1,332,612)
1,346,233	(319,873)	(1,663,288)
1,683,444	(399,997)	(2,079,916)
1,344,492	(319,460)	(1,661,137)
620,956	(147,543)	(767,199)

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, 2015

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2016	2017	2018	2019	2020	Thereafter	Total
7829200	\$ 131,274	\$ (17,803)	\$ (17,803)	\$ (17,803)	\$ 27,984	\$ (36,426)	\$ (119,457)	\$ (181,308)
7830100	494,428	(71,223)	(71,223)	(71,223)	101,229	(141,365)	(463,827)	(717,632)
7830200	491,122	(60,244)	(60,244)	(60,244)	111,055	(129,918)	(427,326)	(626,921)
7831100	159,052	(25,288)	(25,288)	(25,288)	30,188	(47,851)	(155,202)	(248,729)
7831200	163,340	(21,230)	(21,230)	(21,230)	35,742	(44,402)	(145,415)	(217,765)
7832100	70,854	(10,403)	(10,403)	(10,403)	14,309	(20,455)	(66,571)	(103,926)
7832200	45,512	(6,314)	(6,314)	(6,314)	9,560	(12,770)	(41,751)	(63,903)
7834100	228,622	(29,679)	(29,679)	(29,679)	53,184	(63,382)	(211,277)	(310,512)
7835100	78,566	(11,305)	(11,305)	(11,305)	16,097	(22,451)	(73,416)	(113,685)
7835200	76,391	(12,417)	(12,417)	(12,417)	14,226	(23,254)	(76,302)	(122,581)
7836200	1,815,458	(258,446)	(258,446)	(258,446)	374,770	(515,997)	(1,685,354)	(2,601,919)
7837200	55,088	(10,750)	(10,750)	(10,750)	8,465	(18,565)	(58,009)	(100,359)
7839100	5,643	(1,432)	(1,432)	(1,432)	535	(2,233)	(7,216)	(13,210)
7840100	49,704	(6,819)	(6,819)	(6,819)	10,515	(13,869)	(45,802)	(69,613)
7841200	90,160	(13,445)	(13,445)	(13,445)	18,000	(26,234)	(85,576)	(134,145)
7843200	143,419	(18,473)	(18,473)	(18,473)	31,550	(38,820)	(129,415)	(192,104)
7844200	101,245	(14,656)	(14,656)	(14,656)	19,192	(28,423)	(92,400)	(145,599)
7845100	110,053	(14,722)	(14,722)	(14,722)	23,665	(30,336)	(100,597)	(151,434)
7846100	167,543	(18,939)	(18,939)	(18,939)	39,498	(42,708)	(145,321)	(205,348)
7846200	120,381	(9,322)	(9,322)	(9,322)	32,668	(26,401)	(93,891)	(115,590)
7847200	72,942	(10,020)	(10,020)	(10,020)	15,420	(20,367)	(66,974)	(101,981)
7849200	120,047	(15,800)	(15,800)	(15,800)	26,072	(32,831)	(106,195)	(160,354)
7850100	1,188,221	(141,572)	(141,572)	(141,572)	272,867	(310,139)	(1,037,390)	(1,499,378)
7850200	1,532,847	(184,813)	(184,813)	(184,813)	349,830	(402,272)	(1,332,784)	(1,939,665)
7851200	420,096	(52,303)	(52,303)	(52,303)	94,223	(111,900)	(372,046)	(546,632)
7852200	1,657,978	(233,506)	(233,506)	(233,506)	344,782	(468,717)	(1,529,148)	(2,353,601)
7853100	44,839	(6,429)	(6,429)	(6,429)	9,808	(13,033)	(42,645)	(65,157)
7854100	35,054	(4,817)	(4,817)	(4,817)	7,409	(9,789)	(32,296)	(49,127)
7855100	198,682	(23,810)	(23,810)	(23,810)	45,489	(51,997)	(173,091)	(251,029)
7855200	752,906	(107,759)	(107,759)	(107,759)	154,841	(214,568)	(703,217)	(1,086,221)
7856200	302,480	(41,279)	(41,279)	(41,279)	64,220	(84,189)	(276,344)	(420,150)
7857100	92,201	(8,998)	(8,998)	(8,998)	23,159	(22,077)	(76,373)	(102,285)
7858100	202,584	(26,404)	(26,404)	(26,404)	39,216	(53,095)	(173,931)	(267,022)
7859100	62,681	(3,321)	(3,321)	(3,321)	9,647	(8,596)	(28,129)	(37,041)
7859200	99,909	(15,812)	(15,812)	(15,812)	19,035	(29,985)	(97,261)	(155,647)
7860200	772,280	(113,154)	(113,154)	(113,154)	156,214	(222,717)	(728,406)	(1,134,371)
7861100	17,619	(255)	(255)	(255)	5,889	(2,753)	(11,498)	(9,127)
7862200	250,007	(32,246)	(32,246)	(32,246)	54,956	(67,714)	(225,126)	(334,622)
7864100	148,226	(19,198)	(19,198)	(19,198)	34,643	(41,097)	(136,009)	(200,057)
7864200	603,693	(72,475)	(72,475)	(72,475)	146,655	(161,603)	(538,193)	(770,566)
7865100	93,528	(8,333)	(8,333)	(8,333)	24,290	(21,602)	(71,187)	(93,498)
7865200	101,576	(11,461)	(11,461)	(11,461)	23,965	(25,870)	(86,551)	(122,839)
7866100	26,516	(4,137)	(4,137)	(4,137)	5,111	(7,899)	(25,994)	(41,193)
7867100	92,854	(11,127)	(11,127)	(11,127)	22,516	(24,811)	(84,818)	(120,494)
7867200	82,878	(9,904)	(9,904)	(9,904)	20,107	(22,110)	(74,558)	(106,273)
7868200	15,444	(2,017)	(2,017)	(2,017)	3,368	(4,207)	(13,575)	(20,465)
7869100	55,429	(8,274)	(8,274)	(8,274)	11,058	(16,138)	(52,139)	(82,041)
7870100	55,876	(783)	(783)	(783)	18,129	(8,475)	(27,578)	(20,273)
7871200	64,654	(1,146)	(1,146)	(1,146)	21,404	(10,318)	(33,578)	(25,930)
7872200	37,657	(4,032)	(4,032)	(4,032)	18,482	(13,190)	(43,092)	(49,896)
7874100	254,260	(2,813)	(2,813)	(2,813)	10,929	(8,403)	(27,475)	(33,388)
Total 1977	\$ 146,696,360	\$ (20,321,935)	\$ (20,321,935)	\$ (20,321,931)	\$ 30,916,131	\$ (41,162,316)	\$ (134,956,677)	\$ (206,168,663)

Net Pension Liability		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 555,553	\$ (132,003)	\$ (686,392)
2,092,461	(497,182)	(2,585,263)
2,078,473	(493,858)	(2,567,980)
673,116	(159,937)	(831,644)
691,270	(164,250)	(854,073)
299,847	(71,245)	(370,464)
192,603	(45,764)	(237,964)
1,005,416	(238,893)	(1,242,204)
332,486	(79,001)	(410,791)
323,285	(76,814)	(399,423)
7,683,176	(1,825,570)	(9,492,662)
233,138	(55,395)	(288,045)
23,873	(5,672)	(29,496)
210,322	(49,974)	(259,855)
381,538	(90,656)	(471,395)
606,967	(144,219)	(749,916)
410,696	(97,584)	(507,420)
465,779	(110,672)	(575,476)
709,051	(168,475)	(876,041)
509,485	(121,057)	(629,475)
308,675	(73,343)	(381,372)
508,055	(120,717)	(627,708)
5,028,634	(1,194,834)	(6,212,942)
6,487,147	(1,541,386)	(8,014,952)
1,777,880	(422,435)	(2,196,594)
7,016,712	(1,667,214)	(8,669,237)
197,017	(46,813)	(243,417)
148,338	(35,246)	(183,274)
840,852	(199,791)	(1,038,883)
3,186,283	(757,080)	(3,936,694)
1,280,084	(304,156)	(1,581,560)
390,180	(92,709)	(482,072)
796,213	(189,185)	(983,732)
157,353	(37,388)	(194,411)
422,819	(100,464)	(522,399)
3,268,410	(776,594)	(4,038,163)
74,542	(17,712)	(92,098)
1,058,074	(251,405)	(1,307,264)
653,284	(155,224)	(807,141)
2,658,832	(631,755)	(3,285,020)
395,837	(94,053)	(489,062)
429,845	(102,134)	(531,078)
112,217	(26,663)	(138,646)
408,209	(96,993)	(504,348)
364,131	(86,520)	(449,888)
65,341	(15,525)	(80,729)
234,568	(55,735)	(289,812)
229,470	(54,523)	(283,513)
273,611	(65,012)	(338,050)
273,176	(64,908)	(337,512)
166,740	(39,619)	(206,010)
\$ 621,701,720	\$ (147,720,116)	\$ (768,120,393)

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, 2015**

Nature of the Schedule

The purpose of this schedule is to provide employers supplemental 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 plans discount rate.