

# **Indiana Public Retirement System**

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

**For the Year Ended June 30, 2020**

**Indiana Public Retirement System**

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

**Year Ended June 30, 2020**

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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) Teachers' 1996 Defined Benefit Account as of and for the years ended June 30, 2020 and 2019, and the related Notes to the Schedule. We have also audited the total for all entities of the columns titled beginning net pension liability, 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, 2020, and the related Notes to the Schedules.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2020 and 2019, and the total for all entities of the columns titled beginning net pension liability, 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, 2020, 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, 2020, and our report thereon, dated December 10, 2020 expressed an unmodified opinion on those financial statements.

### *Other Information:*

Our audit for the year ended June 30, 2020 was conducted for the purpose of forming opinions on the Schedules. The other information (pages 32 – 46) 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 the management and the Board of Trustees of Indiana Public Retirement System, and System employers and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Indianapolis, Indiana  
January 22, 2021

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
1005	\$ 4,391,463	0.0012730	\$ 3,997,572	0.0012262
1006	3,764,227	0.0010912	3,635,433	0.0011151
1007	5,472,473	0.0015864	5,019,894	0.0015398
2013	98,738,361	0.0286234	96,112,748	0.0294811
2016	34,307,021	0.0099453	31,461,185	0.0096502
2017	23,817,812	0.0069046	22,451,812	0.0068868
2018	26,099,633	0.0075661	24,230,803	0.0074324
3011	2,880,394	0.0008350	2,636,140	0.0008086
3013	37,524,015	0.0108779	35,802,237	0.0109818
4005	5,240,187	0.0015191	5,225,369	0.0016028
5003	4,589,346	0.0013304	4,194,549	0.0012866
6003	26,893,411	0.0077962	24,272,712	0.0074453
6013	12,739,742	0.0036931	12,603,359	0.0038659
6015	5,286,933	0.0015326	5,056,575	0.0015510
7001	6,395,458	0.0018540	6,423,602	0.0019703
8006	3,506,369	0.0010165	3,382,081	0.0010374
8009	4,114,399	0.0011927	4,026,577	0.0012351
9001	12,712,581	0.0036853	12,611,752	0.0038685
9002	2,952,877	0.0008560	2,793,992	0.0008570
9003	3,870,339	0.0011220	3,600,894	0.0011045
10000	14,840,785	0.0043022	14,730,929	0.0045185
10013	4,267,261	0.0012370	4,248,848	0.0013033
10016	35,097,559	0.0101745	35,476,467	0.0108819
11015	14,817,699	0.0042955	14,426,624	0.0044251
12001	3,177,825	0.0009212	2,902,250	0.0008902
12002	3,376,192	0.0009787	3,310,510	0.0010154
12003	2,895,397	0.0008394	2,705,990	0.0008300
12004	11,286,095	0.0032717	10,837,754	0.0033243
13009	4,664,266	0.0013521	4,530,770	0.0013897
14009	6,140,286	0.0017800	5,736,455	0.0017596
14010	2,946,603	0.0008542	2,738,696	0.0008401
14011	3,780,675	0.0010960	3,600,274	0.0011043
14025	466,488	0.0001352	450,154	0.0001381
15018	6,945,931	0.0020136	6,669,487	0.0020458
15020	7,783,679	0.0022564	7,387,267	0.0022659
16001	6,512,443	0.0018879	6,132,029	0.0018809
16002	6,833,013	0.0019808	6,523,226	0.0020009
17001	8,318,931	0.0024116	7,730,245	0.0023711
17004	5,009,699	0.0014523	4,994,262	0.0015319

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Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
17006	\$ 10,903,597	0.0031609	\$ 10,153,665	0.0031145
18005	2,536,370	0.0007353	2,420,991	0.0007426
18008	2,700,610	0.0007829	2,606,665	0.0007996
18012	15,934,829	0.0046194	14,251,216	0.0043713
18014	3,096,079	0.0008975	2,997,804	0.0009195
18015	4,068,919	0.0011795	3,901,150	0.0011966
18016	8,396,599	0.0024341	7,652,903	0.0023474
18017	8,150,920	0.0023629	7,873,972	0.0024152
19016	3,964,805	0.0011494	3,832,111	0.0011754
19017	5,473,049	0.0015866	5,013,746	0.0015379
19019	2,514,275	0.0007289	2,498,575	0.0007664
19020	10,534,681	0.0030539	9,680,574	0.0029694
20015	8,694,466	0.0025205	7,990,517	0.0024510
20018	17,587,469	0.0050985	17,040,489	0.0052269
20019	24,823,398	0.0071961	23,793,698	0.0072984
20020	13,598,335	0.0039420	12,855,249	0.0039432
20021	4,867,579	0.0014111	4,675,698	0.0014342
20022	6,236,178	0.0018078	5,811,766	0.0017827
20023	44,711,499	0.0129615	44,731,792	0.0137208
21010	11,161,056	0.0032355	10,833,937	0.0033231
21011	-	0.0000000	-	0.0000000
22001	41,069,267	0.0119056	34,257,968	0.0105081
23001	1,790,627	0.0005191	1,746,023	0.0005356
23002	3,322,348	0.0009631	3,202,401	0.0009823
23003	3,240,896	0.0009395	3,174,762	0.0009738
24015	6,511,681	0.0018877	6,459,012	0.0019812
25006	2,302,944	0.0006676	2,139,281	0.0006562
25007	5,667,426	0.0016429	5,358,000	0.0016435
26013	6,947,582	0.0020140	6,700,920	0.0020554
26014	6,045,797	0.0017526	5,663,161	0.0017371
26015	2,771,180	0.0008033	2,564,335	0.0007866
27011	11,571,583	0.0033545	11,867,157	0.0036401
27014	3,985,138	0.0011553	3,656,149	0.0011215
27015	7,352,105	0.0021313	6,830,336	0.0020951
27016	5,170,211	0.0014988	4,772,796	0.0014640
28002	3,251,268	0.0009425	3,192,154	0.0009791
28004	3,536,413	0.0010252	3,473,170	0.0010653
28005	2,651,866	0.0007688	2,525,817	0.0007748
28006	2,379,137	0.0006897	2,448,777	0.0007511

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Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
28007	\$ 1,884,435	0.0005463	\$ 1,957,702	0.0006005
28008	970,340	0.0002813	892,194	0.0002737
29008	41,304,849	0.0119739	35,418,312	0.0108640
29009	66,057,076	0.0191494	60,748,277	0.0186336
29012	6,415,613	0.0018598	6,073,177	0.0018629
29013	81,149,125	0.0235244	76,254,441	0.0233899
29014	32,584,066	0.0094458	30,737,875	0.0094284
29015	3,610,286	0.0010466	3,630,382	0.0011136
30012	3,945,936	0.0011439	3,633,561	0.0011145
30013	15,866,947	0.0045997	14,887,986	0.0045667
30014	14,018,925	0.0040640	13,218,128	0.0040545
30015	11,243,879	0.0032595	10,850,792	0.0033283
30016	-	0.0000000	-	0.0000000
31001	2,091,266	0.0006062	2,026,680	0.0006217
31006	9,367,614	0.0027156	8,779,645	0.0026930
31008	5,027,861	0.0014575	4,719,427	0.0014476
32004	35,456,765	0.0102786	32,192,845	0.0098747
32005	7,880,738	0.0022846	7,472,473	0.0022921
32006	18,630,160	0.0054007	17,504,160	0.0053691
32007	34,583,020	0.0100253	31,281,746	0.0095952
32008	4,792,749	0.0013894	4,744,884	0.0014554
32010	5,523,757	0.0016013	5,198,951	0.0015947
33001	2,000,736	0.0005800	1,861,710	0.0005711
33005	3,165,207	0.0009176	3,121,521	0.0009575
33007	3,571,090	0.0010352	3,424,721	0.0010505
33008	1,420,018	0.0004117	1,566,892	0.0004806
33010	9,859,692	0.0028582	9,148,766	0.0028062
34001	5,624,347	0.0016304	5,136,573	0.0015756
34002	4,612,649	0.0013372	4,455,689	0.0013667
34003	9,036,162	0.0026195	8,659,535	0.0026562
34005	19,332,207	0.0056042	18,604,778	0.0057067
34007	4,026,609	0.0011673	4,012,204	0.0012307
35015	15,227,101	0.0044142	14,919,914	0.0045765
35016	226,933	0.0000658	221,087	0.0000678
36001	718,048	0.0002082	689,866	0.0002116
36008	1,115,477	0.0003234	1,117,856	0.0003429
36013	16,119,505	0.0046729	15,045,723	0.0046150
36014	4,832,911	0.0014010	4,488,003	0.0013766
37006	4,994,241	0.0014478	4,825,074	0.0014800

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Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
37010	\$ 9,910,471	0.0028730	\$ 9,664,676	0.0029645
38011	10,602,620	0.0030736	10,490,620	0.0032178
39003	3,349,058	0.0009709	3,464,229	0.0010626
39004	7,891,762	0.0022878	7,602,277	0.0023319
39005	1,392,449	0.0004037	1,301,183	0.0003991
40001	13,898,761	0.0040291	13,373,308	0.0041021
41003	26,787,842	0.0077656	24,974,476	0.0076605
41005	15,361,728	0.0044532	13,915,023	0.0042682
41006	2,031,834	0.0005890	1,959,450	0.0006010
41007	5,284,116	0.0015318	5,031,936	0.0015435
41009	2,176,298	0.0006309	2,169,894	0.0006656
41010	22,153,574	0.0064221	20,804,879	0.0063816
41011	12,224,957	0.0035439	11,480,443	0.0035215
41012	2,241,850	0.0006499	2,263,531	0.0006943
42001	3,356,084	0.0009729	2,661,555	0.0008164
42002	3,366,310	0.0009759	3,121,475	0.0009575
42003	8,823,768	0.0025579	8,274,455	0.0025381
43005	20,837,128	0.0060405	20,205,281	0.0061977
43006	10,925,257	0.0031671	10,851,698	0.0033286
43007	5,478,164	0.0015881	5,255,453	0.0016120
43011	3,664,837	0.0010624	3,320,831	0.0010186
44001	5,179,171	0.0015014	5,743,244	0.0017617
44002	3,867,913	0.0011213	3,498,649	0.0010732
44003	6,623,940	0.0019202	6,303,918	0.0019336
45005	5,106,412	0.0014803	4,995,476	0.0015323
45013	12,934,097	0.0037495	12,801,307	0.0039266
45014	3,278,736	0.0009505	3,029,549	0.0009293
45016	6,514,672	0.0018885	6,290,095	0.0019294
45017	40,331,075	0.0116916	41,349,174	0.0126832
45018	9,687,471	0.0028083	9,173,052	0.0028137
45019	10,606,519	0.0030747	9,969,510	0.0030580
45020	12,307,930	0.0035680	10,113,236	0.0031021
45022	3,354,940	0.0009726	3,177,682	0.0009747
45025	20,943,356	0.0060713	21,351,829	0.0065494
45026	5,180,343	0.0015017	5,884,696	0.0018050
45027	13,575,466	0.0039354	12,834,914	0.0039369
45028	9,277,120	0.0026894	8,551,081	0.0026229
45029	30,097,518	0.0087250	27,757,693	0.0085143
45030	27,956,590	0.0081044	25,723,175	0.0078902



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As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
45031	\$ 6,693,293	0.0019403	\$ 6,100,857	0.0018713
45032	9,194,289	0.0026653	9,370,150	0.0028742
45033	-	0.0000000	-	0.0000000
45034	-	0.0000000	-	0.0000000
46008	2,799,971	0.0008117	2,633,084	0.0008077
46009	1,271,533	0.0003686	1,351,018	0.0004144
46014	2,830,102	0.0008204	2,705,276	0.0008298
46020	7,701,415	0.0022326	7,356,399	0.0022565
46021	22,301,577	0.0064650	20,574,212	0.0063108
46022	19,765,336	0.0057298	18,692,838	0.0057337
47011	5,162,444	0.0014965	4,792,612	0.0014701
47013	13,911,861	0.0040329	14,138,870	0.0043369
48014	4,394,772	0.0012740	4,161,954	0.0012766
48016	24,383,824	0.0070687	22,916,453	0.0070293
48017	4,192,544	0.0012154	3,999,885	0.0012269
48020	8,563,958	0.0024826	8,185,596	0.0025108
48021	12,745,863	0.0036949	12,085,999	0.0037072
49002	23,754,043	0.0068861	21,917,015	0.0067227
49004	72,074,769	0.0208938	67,811,333	0.0208001
49005	57,046,118	0.0165372	54,665,447	0.0167678
49006	61,838,752	0.0179265	57,930,580	0.0177693
49007	42,069,759	0.0121957	42,306,494	0.0129769
49008	45,381,536	0.0131557	44,429,712	0.0136281
49009	47,046,900	0.0136385	45,186,437	0.0138603
49010	10,525,470	0.0030512	10,121,809	0.0031047
49011	113,560,076	0.0329205	98,658,855	0.0302620
49012	8,422,542	0.0024416	8,122,106	0.0024913
49015	31,280,611	0.0090680	28,395,045	0.0087098
49016	3,160,868	0.0009163	3,400,659	0.0010431
49017	-	0.0000000	-	0.0000000
49018	1,001,132	0.0002902	854,781	0.0002622
50003	4,504,869	0.0013059	4,243,434	0.0013016
50004	2,805,399	0.0008133	2,451,645	0.0007520
50007	2,783,900	0.0008070	2,688,392	0.0008246
50009	1,750,334	0.0005074	1,749,584	0.0005367
50010	10,502,922	0.0030447	10,602,409	0.0032521
51004	2,068,163	0.0005995	2,025,958	0.0006214
51006	2,589,738	0.0007507	2,639,192	0.0008095
51008	2,481,535	0.0007194	2,354,588	0.0007222

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Schedule of Employer Allocations

As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
52001	\$ 2,206,434	0.0006396	\$ 2,073,247	0.0006359
52003	6,374,017	0.0018478	6,210,813	0.0019051
52004	6,611,638	0.0019167	6,599,634	0.0020243
52005	5,203,811	0.0015085	5,140,346	0.0015767
53012	8,734,682	0.0025321	8,066,014	0.0024741
53013	44,436,200	0.0128817	41,995,472	0.0128815
54014	8,728,114	0.0025302	8,070,332	0.0024755
54015	4,674,556	0.0013551	4,457,706	0.0013673
54016	6,779,369	0.0019653	6,557,331	0.0020114
55003	1,155,344	0.0003349	1,186,279	0.0003639
55004	13,520,163	0.0039194	12,987,765	0.0039838
55005	12,856,592	0.0037270	12,210,488	0.0037454
55008	4,079,835	0.0011827	3,929,402	0.0012053
56009	2,933,283	0.0008503	2,998,253	0.0009197
56010	3,305,433	0.0009582	3,275,142	0.0010046
57006	11,603,887	0.0033639	11,185,301	0.0034309
57007	6,104,341	0.0017696	6,180,113	0.0018957
57009	3,114,596	0.0009029	2,874,166	0.0008816
58002	2,928,639	0.0008490	2,796,611	0.0008578
59008	2,766,379	0.0008019	2,709,217	0.0008310
59010	2,435,899	0.0007061	2,301,589	0.0007060
59011	4,441,698	0.0012876	4,282,082	0.0013135
59012	672,777	0.0001950	716,221	0.0002197
60008	6,723,950	0.0019492	6,547,435	0.0020083
61000	3,380,389	0.0009799	3,268,011	0.0010024
61005	-	0.0000000	-	0.0000000
61006	-	0.0000000	-	0.0000000
61007	4,057,583	0.0011763	3,698,629	0.0011345
62002	790,220	0.0002291	711,303	0.0002182
62003	4,544,554	0.0013174	4,275,724	0.0013115
62004	3,535,945	0.0010250	3,282,975	0.0010070
63013	6,044,158	0.0017521	5,461,775	0.0016753
64001	2,754,732	0.0007986	2,757,790	0.0008459
64008	4,078,950	0.0011825	3,850,759	0.0011812
64009	4,676,802	0.0013558	4,475,073	0.0013727
64011	22,073,782	0.0063990	21,237,957	0.0065144
64013	18,776,834	0.0054432	17,542,028	0.0053808
64015	9,785,144	0.0028366	8,888,021	0.0027263
64016	18,879,188	0.0054729	17,445,270	0.0053511

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As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
64017	\$ 6,504,173	0.0018855	\$ 5,836,287	0.0017902
65001	4,543,949	0.0013173	4,383,932	0.0013447
65003	5,733,172	0.0016620	5,381,754	0.0016508
66001	3,561,490	0.0010324	3,316,174	0.0010172
66002	3,891,829	0.0011282	3,690,473	0.0011320
67010	2,801,084	0.0008120	2,933,727	0.0008999
67013	6,805,140	0.0019728	6,654,424	0.0020411
67014	3,169,245	0.0009187	3,315,719	0.0010170
67015	3,904,353	0.0011318	3,868,527	0.0011866
67016	-	0.0000000	-	0.0000000
67017	849,262	0.0002462	780,969	0.0002396
68003	1,372,007	0.0003977	1,223,504	0.0003753
68006	3,213,807	0.0009317	3,041,812	0.0009330
68007	2,762,256	0.0008008	2,590,332	0.0007945
68008	4,796,753	0.0013905	4,767,036	0.0014622
68011	1,531,763	0.0004440	1,539,959	0.0004724
68012	634,935	0.0001841	484,487	0.0001486
69006	7,007,600	0.0020314	6,665,127	0.0020444
69007	3,467,135	0.0010051	3,729,978	0.0011441
69008	10,657,406	0.0030895	10,180,502	0.0031227
69011	3,162,401	0.0009168	3,098,525	0.0009504
69012	2,641,966	0.0007659	2,446,579	0.0007505
69014	1,262,217	0.0003659	1,261,845	0.0003871
69015	127,920	0.0000371	-	0.0000000
69016	1,423,589	0.0004127	1,372,348	0.0004209
70015	6,123,460	0.0017751	5,909,070	0.0018125
71003	16,721,598	0.0048474	15,654,399	0.0048018
71004	29,276,002	0.0084869	26,988,847	0.0082784
71006	4,158,944	0.0012056	3,907,552	0.0011986
71007	5,362,654	0.0015546	4,961,736	0.0015219
71014	59,847,265	0.0173492	47,761,443	0.0146501
72007	3,810,384	0.0011046	3,436,891	0.0010542
72008	9,472,887	0.0027461	8,683,492	0.0026635
73009	4,219,205	0.0012231	3,891,600	0.0011937
73010	2,006,739	0.0005817	1,947,404	0.0005973
73013	12,629,289	0.0036611	12,044,669	0.0036945
73014	3,436,323	0.0009962	3,183,484	0.0009765
73015	709,150	0.0002056	745,974	0.0002288
74010	3,900,941	0.0011308	3,645,930	0.0011183

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
74011	\$ 6,517,289	0.0018893	\$ 6,142,909	0.0018842
75010	1,448,559	0.0004199	1,414,879	0.0004340
75011	4,929,475	0.0014290	4,705,004	0.0014432
75012	2,700,001	0.0007827	2,592,883	0.0007953
76002	1,165,591	0.0003379	1,317,609	0.0004042
76004	7,632,090	0.0022125	7,235,306	0.0022193
76005	2,740,660	0.0007945	2,524,490	0.0007743
77011	5,384,313	0.0015609	5,010,860	0.0015370
77012	2,385,092	0.0006914	2,358,873	0.0007235
78001	4,248,794	0.0012317	4,059,708	0.0012453
79001	39,532,866	0.0114602	37,315,782	0.0114461
79002	30,287,730	0.0087802	28,275,105	0.0086730
79003	8,877,809	0.0025736	8,387,024	0.0025726
80003	2,098,713	0.0006084	2,055,716	0.0006306
80004	4,524,045	0.0013115	4,171,587	0.0012796
81001	4,325,500	0.0012539	4,321,212	0.0013255
82001	73,323,306	0.0212558	71,572,120	0.0219537
83001	2,409,347	0.0006984	2,230,445	0.0006842
83002	5,298,138	0.0015359	5,073,210	0.0015561
84001	49,745,174	0.0144207	46,727,457	0.0143329
84002	2,533,754	0.0007345	2,402,244	0.0007369
85001	4,472,201	0.0012965	4,120,760	0.0012640
85002	6,324,463	0.0018334	6,002,329	0.0018411
85003	4,632,083	0.0013428	4,365,974	0.0013392
85005	933,225	0.0002705	935,293	0.0002869
86005	4,102,699	0.0011893	3,430,835	0.0010524
87001	31,368,560	0.0090935	30,402,054	0.0093254
88004	4,636,117	0.0013440	4,617,456	0.0014163
88006	3,035,646	0.0008800	2,605,730	0.0007993
88008	5,930,123	0.0017191	5,884,993	0.0018051
88010	87,500	0.0000254	97,299	0.0000298
89001	5,686,131	0.0016484	5,009,333	0.0015365
89002	3,036,143	0.0008802	2,880,387	0.0008835
89003	4,456,400	0.0012919	4,266,545	0.0013087
89004	16,778,855	0.0048640	15,544,477	0.0047680
89005	2,328,553	0.0006750	2,606,251	0.0007994
90001	5,716,791	0.0016572	5,528,810	0.0016959
90002	8,029,486	0.0023277	7,809,185	0.0023953
90003	2,806,630	0.0008136	2,557,160	0.0007844

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
91005	\$ 2,511,714	0.0007281	\$ 2,521,841	0.0007735
91006	7,665,409	0.0022221	7,095,225	0.0021764
91009	2,786,220	0.0008077	2,530,168	0.0007761
91010	2,398,118	0.0006952	2,341,765	0.0007183
92014	3,294,421	0.0009550	2,957,961	0.0009073
92016	10,510,637	0.0030469	9,626,335	0.0029527
97001	663,492	0.0001923	644,133	0.0001976
97002	2,847,478	0.0008255	2,163,609	0.0006637
97003	-	0.0000000	-	0.0000000
97006	1,341,704	0.0003889	1,431,921	0.0004392
97007	494,804	0.0001434	193,466	0.0000593
97008	1,309,026	0.0003795	1,280,043	0.0003926
97009	-	0.0000000	-	0.0000000
97010	-	0.0000000	-	0.0000000
97011	1,086,988	0.0003151	1,621,031	0.0004972
97012	-	0.0000000	-	0.0000000
97016	961,267	0.0002787	991,433	0.0003041
97017	286,238	0.0000830	312,729	0.0000959
97018	349,663	0.0001014	330,477	0.0001014
97019	6,851,113	0.0019861	6,589,862	0.0020213
97020	2,796,390	0.0008106	2,535,071	0.0007776
97021	287,588	0.0000834	889,081	0.0002727
97022	833,376	0.0002416	682,564	0.0002094
97025	-	0.0000000	-	0.0000000
97026	3,377,630	0.0009791	2,821,452	0.0008654
97028	-	0.0000000	-	0.0000000
97029	1,103,761	0.0003200	1,052,001	0.0003227
97030	1,645,738	0.0004771	1,929,082	0.0005917
97033	-	0.0000000	-	0.0000000
97034	202,908	0.0000588	196,967	0.0000604
97036	418,268	0.0001213	352,315	0.0001081
97037	-	0.0000000	601,253	0.0001844
97041	-	0.0000000	-	0.0000000
97042	506,103	0.0001467	542,393	0.0001664
97043	2,289,200	0.0006636	2,273,768	0.0006974
97044	142,705	0.0000414	179,576	0.0000551
97045	1,355,329	0.0003929	1,520,259	0.0004663
97046	-	0.0000000	-	0.0000000
97047	-	0.0000000	-	0.0000000

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account

Schedule of Employer Allocations

As of and for the Years Ended June 30, 2020 and 2019

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
97048	\$ -	0.0000000	\$ -	0.0000000
97049	379,195	0.0001099	340,872	0.0001046
97051	1,498,007	0.0004343	1,473,200	0.0004519
97052	2,015,746	0.0005843	1,802,965	0.0005530
97053	2,580,015	0.0007479	2,348,039	0.0007202
97054	450,081	0.0001305	341,926	0.0001049
97056	1,726,295	0.0005004	1,735,792	0.0005324
97057	2,421,726	0.0007020	2,287,392	0.0007016
97058	382,474	0.0001109	262,300	0.0000805
97060	3,001,200	0.0008700	3,320,559	0.0010185
97061	-	0.0000000	1,386,499	0.0004253
97062	-	0.0000000	-	0.0000000
97063	-	0.0000000	197,971	0.0000607
97064	968,917	0.0002809	671,425	0.0002059
97065	74,048	0.0000215	142,158	0.0000436
97066	-	0.0000000	(638,820)	(0.0001959)
97067	-	0.0000000	-	0.0000000
97068	-	0.0000000	-	0.0000000
97069	1,591,367	0.0004613	1,216,899	0.0003733
97070	277,923	0.0000806	283,175	0.0000869
97071	1,328,035	0.0003850	1,036,285	0.0003179
97072	1,082,743	0.0003139	964,794	0.0002959
97073	390,130	0.0001131	39,988	0.0000123
97074	549,805	0.0001594	434,595	0.0001333
97075	135,929	0.0000394	194,985	0.0000598
97076	152,673	0.0000443	128,271	0.0000393
97078	1,341,136	0.0003888	1,232,907	0.0003782
97079	102,404	0.0000297	95,729	0.0000294
97080	1,084,500	0.0003144	896,607	0.0002750
97081	933,282	0.0002706	653,578	0.0002005
97082	104,308	0.0000302	-	0.0000000
97083	1,917,196	0.0005558	1,721,526	0.0005281
97084	280,257	0.0000812	626,977	0.0001923
97085	1,848,123	0.0005358	1,725,394	0.0005292
97086	247,290	0.0000717	246,555	0.0000756
97087	172,144	0.0000499	145,769	0.0000447
97088	163,333	0.0000473	176,754	0.0000542
97090	1,433,038	0.0004154	1,238,778	0.0003800
97091	163,134	0.0000473	169,850	0.0000521
97092	125,000	0.0000362	-	0.0000000
97093	210,510	0.0000610	-	0.0000000

**Indiana Public Retirement System**

**Teachers' 1996 Defined Benefit Account**

**Schedule of Employer Allocations**

**As of and for the Years Ended June 30, 2020 and 2019**

Submission Unit	2020		2019	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
99000	\$ 11,150,245	0.0032324	\$ 11,224,197	0.0034429
99011	-	0.0000000	-	0.0000000
99019	23,290,949	0.0067518	23,816,767	0.0073054
99022	525,365	0.0001523	662,397	0.0002032
Total TRF	\$ 3,449,568,619	1.0000000	\$ 3,260,144,356	1.0000000

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

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
1005	\$ (176,155)	\$ 99,219	\$ 66,991	\$ 158,001	\$ 192,035	\$ 47,576	\$ 464,603
1006	(160,194)	85,049	57,424	135,436	164,610	19,656	377,126
1007	(221,206)	123,645	83,483	196,899	239,312	47,656	567,350
2013	(4,235,230)	2,230,930	1,506,287	3,552,645	4,317,898	2,242,314	11,619,144
2016	(1,386,340)	775,144	523,365	1,234,379	1,500,269	282,608	3,540,621
2017	(989,352)	538,150	363,350	856,977	1,041,573	361,733	2,623,633
2018	(1,067,732)	589,708	398,161	939,080	1,141,362	264,704	2,743,307
3011	(116,163)	65,081	43,941	103,638	125,961	31,566	305,106
3013	(1,577,636)	847,832	572,442	1,350,130	1,640,953	209,010	3,772,535
4005	(230,257)	118,400	79,942	188,546	229,159	21,320	518,967
5003	(184,832)	103,692	70,011	165,125	200,694	44,820	480,650
6003	(1,069,586)	607,642	410,270	967,639	1,176,073	286,369	2,840,351
6013	(555,372)	287,843	194,347	458,376	557,112	33,170	1,243,005
6015	(222,815)	119,452	80,652	190,221	231,196	20,962	523,031
7001	(283,052)	144,502	97,565	230,113	279,680	30,646	638,004
8006	(149,032)	79,227	53,493	126,165	153,341	45,936	378,935
8009	(177,433)	92,960	62,765	148,034	179,921	34,088	424,808
9001	(555,745)	287,235	193,936	457,408	555,935	16,387	1,223,666
9002	(123,116)	66,717	45,046	106,244	129,129	27,135	307,554
9003	(158,672)	87,450	59,044	139,259	169,256	61,345	428,904
10000	(649,124)	335,317	226,400	533,975	648,996	146,316	1,555,687
10013	(187,231)	96,413	65,096	153,532	186,604	10,526	415,758
10016	(1,563,285)	793,008	535,426	1,262,826	1,534,844	36,902	3,369,998
11015	(635,706)	334,795	226,048	533,144	647,985	147,050	1,554,227
12001	(127,885)	71,799	48,478	114,336	138,965	25,329	327,108
12002	(145,872)	76,281	51,503	121,473	147,639	34,837	355,452
12003	(119,237)	65,423	44,173	104,184	126,625	29,309	304,291
12004	(477,566)	254,999	172,171	406,073	493,543	1,469	1,073,256
13009	(199,643)	105,384	71,153	167,818	203,967	50,235	493,173
14009	(252,783)	138,735	93,671	220,928	268,517	23,399	606,515
14010	(120,688)	66,577	44,952	106,021	128,858	34,727	314,558
14011	(158,643)	85,423	57,676	136,032	165,334	40,743	399,785
14025	(19,839)	10,538	7,115	16,781	20,395	11,403	55,694
15018	(293,898)	156,942	105,964	249,922	303,756	24,873	684,515
15020	(325,517)	175,866	118,741	280,057	340,383	36,178	775,359
16001	(270,209)	147,144	99,349	234,320	284,794	59,678	678,141
16002	(287,448)	154,385	104,238	245,851	298,808	20,916	669,813
17001	(340,630)	187,962	126,909	299,320	363,795	55,798	845,822
17004	(220,071)	113,193	76,426	180,255	219,082	7,706	483,469
17006	(447,426)	246,363	166,340	392,321	476,828	27,430	1,062,919
18005	(106,681)	57,310	38,695	91,263	110,921	21,778	262,657
18008	(114,870)	61,020	41,200	97,171	118,102	32,474	288,947
18012	(627,977)	360,040	243,093	573,345	696,846	47,792	1,561,076
18014	(132,095)	69,952	47,230	111,395	135,390	12,315	306,330
18015	(171,903)	91,931	62,070	146,396	177,930	18,010	404,406
18016	(337,226)	189,716	128,093	302,113	367,189	131,685	929,080
18017	(346,966)	184,166	124,346	293,276	356,448	126,115	900,185
19016	(168,857)	89,585	60,486	142,660	173,389	37,465	414,000
19017	(220,933)	123,661	83,494	196,924	239,342	58,378	578,138
19019	(110,100)	56,811	38,358	90,469	109,956	30,492	269,275
19020	(426,582)	238,023	160,709	379,040	460,687	78,714	1,079,150
20015	(352,109)	196,450	132,640	312,836	380,223	47,389	873,088
20018	(750,892)	397,381	268,305	632,809	769,119	181,641	1,851,874
20019	(1,048,482)	560,870	378,690	893,157	1,085,546	8,600	2,365,993
20020	(566,477)	307,243	207,445	489,268	594,659	80,485	1,371,857
20021	(206,036)	109,982	74,258	175,141	212,867	35,565	497,831
20022	(256,101)	140,901	95,134	224,378	272,710	89,804	682,026
20023	(1,971,119)	1,010,229	682,090	1,608,740	1,955,269	368,657	4,614,756
21010	(477,394)	252,177	170,266	401,580	488,082	37,734	1,097,662
21011	-	-	-	-	-	15,731	15,731
22001	(1,509,585)	927,932	626,524	1,477,685	1,795,984	413,979	4,314,172



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
\$ 222,221	\$ -	\$ 373,487	\$ 190,917	\$ 786,625
190,485	-	320,149	160,410	671,044
276,930	-	465,436	220,793	963,159
4,996,639	-	8,397,860	6,202,034	19,596,533
1,736,100	-	2,917,866	1,225,770	5,879,736
1,205,300	-	2,025,750	843,083	4,074,133
1,320,775	-	2,219,829	921,706	4,462,310
145,762	-	244,982	113,797	504,541
1,898,899	-	3,191,483	1,475,957	6,566,339
265,181	-	445,691	225,806	936,678
232,241	-	390,328	196,859	819,428
1,360,942	-	2,287,338	950,682	4,598,962
644,685	-	1,083,524	655,157	2,383,366
267,538	-	449,652	200,552	917,742
323,643	-	543,948	362,085	1,229,676
177,445	-	298,232	142,029	617,706
208,203	-	349,928	166,088	724,219
643,324	-	1,081,235	691,405	2,415,964
149,428	-	251,143	121,927	522,498
195,862	-	329,185	159,196	684,243
751,013	-	1,262,229	720,099	2,733,341
215,937	-	362,925	252,516	831,378
1,776,110	-	2,985,111	1,748,916	6,510,137
749,843	-	1,260,263	622,439	2,632,545
160,809	-	270,272	187,723	618,804
170,847	-	287,142	136,751	594,740
146,530	-	246,273	123,382	516,185
571,124	-	959,889	562,759	2,093,772
236,029	-	396,695	211,627	844,351
310,725	-	522,237	236,220	1,069,182
149,113	-	250,615	110,920	510,648
191,323	-	321,557	142,088	654,968
23,601	-	39,667	20,795	84,063
351,504	-	590,773	306,848	1,249,125
393,888	-	662,008	343,914	1,399,810
329,561	-	553,894	264,467	1,147,922
345,778	-	581,150	256,542	1,183,470
420,981	-	707,543	303,951	1,432,475
253,521	-	426,092	232,384	911,997
551,782	-	927,381	523,719	2,002,882
128,358	-	215,731	113,754	457,843
136,667	-	229,696	131,183	497,546
806,385	-	1,355,292	1,329,572	3,491,249
156,672	-	263,319	134,586	554,577
205,899	-	346,055	166,960	718,914
424,908	-	714,144	297,252	1,436,304
412,479	-	693,255	346,498	1,452,232
200,645	-	337,224	154,836	692,705
276,965	-	465,495	203,670	946,130
127,240	-	213,853	115,992	457,085
533,104	-	895,988	399,931	1,829,023
439,991	-	739,493	310,103	1,489,587
890,019	-	1,495,856	702,505	3,088,380
1,256,186	-	2,111,274	1,360,033	4,727,493
688,135	-	1,156,549	500,872	2,345,556
246,328	-	414,005	184,895	845,228
315,578	-	530,393	231,286	1,077,257
2,262,622	-	3,802,793	2,745,644	8,811,059
564,805	-	949,268	443,220	1,957,293
-	-	-	24,430	24,430
2,078,299	-	3,493,001	1,705,569	7,276,869

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
\$ 267,437	\$ -	\$ (15,136)	\$ 252,301
229,244	-	(15,400)	213,844
333,278	-	(18,776)	314,502
6,013,324	-	(425,030)	5,588,294
2,089,350	-	(106,323)	1,983,027
1,450,547	-	(44,048)	1,406,499
1,589,518	-	(70,243)	1,519,275
175,420	-	(9,334)	166,086
2,285,275	-	(142,729)	2,142,546
319,139	-	(22,824)	296,315
279,496	-	(17,264)	262,232
1,637,858	-	(72,680)	1,565,178
775,862	-	(69,484)	706,378
321,975	-	(19,889)	302,086
389,496	-	(36,796)	352,700
213,551	-	(9,560)	203,991
250,567	-	(14,143)	236,424
774,223	-	(75,895)	698,328
179,832	-	(10,405)	169,427
235,714	-	(11,965)	223,749
903,824	-	(64,296)	839,528
259,874	-	(26,913)	232,961
2,137,502	-	(188,364)	1,949,138
902,417	-	(51,339)	851,078
193,530	-	(18,375)	175,155
205,609	-	(10,952)	194,657
176,345	-	(10,084)	166,261
687,332	-	(63,038)	624,294
284,055	-	(17,408)	266,647
373,950	-	(24,379)	349,571
179,454	-	(7,758)	171,696
230,252	-	(11,519)	218,733
28,403	-	(1,015)	27,388
423,026	-	(31,516)	391,510
474,034	-	(34,771)	439,263
396,618	-	(21,414)	375,204
416,135	-	(26,124)	390,011
506,639	-	(26,996)	479,643
305,105	-	(25,471)	279,634
664,055	-	(56,146)	607,909
154,475	-	(10,555)	143,920
164,475	-	(11,704)	152,771
970,463	-	(146,186)	824,277
188,551	-	(13,743)	174,808
247,794	-	(15,791)	232,003
511,366	-	(18,879)	492,487
496,408	-	(24,497)	471,911
241,471	-	(12,874)	228,597
333,320	-	(16,397)	316,923
153,130	-	(8,640)	144,490
641,576	-	(36,112)	605,464
529,517	-	(28,572)	500,945
1,071,114	-	(59,102)	1,012,012
1,511,787	-	(152,994)	1,358,793
828,152	-	(46,862)	781,290
296,450	-	(16,193)	280,257
379,790	-	(16,463)	363,327
2,723,006	-	(270,410)	2,452,596
679,727	-	(44,514)	635,213
-	-	(754)	(754)
2,501,178	-	(147,271)	2,353,907

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
23001	\$ (76,944)	\$ 40,459	\$ 27,317	\$ 64,429	\$ 78,307	\$ 16,780	\$ 186,833
23002	(141,116)	75,065	50,682	119,537	145,286	54,528	370,033
23003	(139,895)	73,225	49,441	116,608	141,725	6,336	314,110
24015	(284,618)	147,129	99,339	234,295	284,763	48,621	667,018
25006	(94,269)	52,033	35,132	82,860	100,709	28,314	247,015
25007	(236,104)	128,049	86,456	203,911	247,835	7,791	545,993
26013	(295,277)	156,973	105,985	249,971	303,816	11,095	670,867
26014	(249,550)	136,599	92,229	217,527	264,383	85,642	659,781
26015	(113,002)	62,610	42,273	99,703	121,179	11,388	274,543
27011	(522,934)	261,452	176,528	416,350	506,033	109,455	1,208,366
27014	(161,114)	90,045	60,797	143,392	174,279	19,558	398,026
27015	(300,980)	166,115	112,158	264,530	321,511	20,385	718,584
27016	(210,317)	116,818	78,873	186,026	226,097	21,176	512,172
28002	(140,657)	73,459	49,598	116,980	142,178	53,027	361,783
28004	(153,040)	79,905	53,950	127,245	154,653	40,829	376,677
28005	(111,307)	59,921	40,458	95,421	115,975	22,448	274,302
28006	(107,902)	53,756	36,295	85,603	104,043	47,859	273,800
28007	(86,267)	42,579	28,749	67,805	82,410	9,894	188,858
28008	(39,320)	21,925	14,803	34,914	42,435	12,464	104,616
29008	(1,560,713)	933,255	630,118	1,486,162	1,806,287	537,237	4,459,804
29009	(2,676,887)	1,492,519	1,007,724	2,376,762	2,888,726	469,426	6,742,638
29012	(267,623)	144,954	97,871	230,832	280,555	24,972	634,230
29013	(3,360,173)	1,833,510	1,237,955	2,919,773	3,548,703	687,084	8,393,515
29014	(1,354,476)	736,213	497,079	1,172,382	1,424,918	390,690	3,485,069
29015	(159,979)	81,573	55,077	129,901	157,882	41,479	384,339
30012	(160,108)	89,156	60,197	141,977	172,560	59,339	434,073
30013	(656,048)	358,504	242,056	570,900	693,874	211,890	1,718,720
30014	(582,466)	316,751	213,865	504,411	613,063	321,502	1,652,841
30015	(478,141)	254,048	171,529	404,559	491,702	252,102	1,319,892
30016	-	-	-	-	-	8,367	8,367
31001	(89,313)	47,248	31,901	75,240	91,446	9,706	208,293
31006	(386,874)	211,656	142,907	337,052	409,654	22,610	912,223
31008	(207,961)	113,599	76,700	180,900	219,867	20,369	497,836
32004	(1,418,591)	801,122	540,904	1,275,747	1,550,548	708,391	4,075,590
32005	(329,281)	178,063	120,225	283,557	344,637	29,101	777,520
32006	(771,320)	420,935	284,208	670,318	814,707	188,615	1,957,848
32007	(1,378,438)	781,380	527,574	1,244,308	1,512,337	378,748	3,662,967
32008	(209,082)	108,291	73,116	172,448	209,594	40,513	495,671
32010	(229,093)	124,807	84,267	198,748	241,559	59,842	584,416
33001	(82,044)	45,206	30,522	71,988	87,494	14,678	204,682
33005	(137,554)	71,518	48,288	113,890	138,422	2,590	303,190
33007	(150,914)	80,684	54,477	128,486	156,162	3,325	342,450
33008	(69,043)	32,088	21,665	51,099	62,106	20,912	155,782
33010	(403,136)	222,770	150,411	354,751	431,165	28,624	964,951
34001	(226,349)	127,075	85,799	202,360	245,949	21,066	555,174
34002	(196,339)	104,222	70,369	165,969	201,719	34,708	472,765
34003	(381,587)	204,166	137,849	325,124	395,157	83,199	941,329
34005	(819,820)	436,796	294,917	695,575	845,405	34,041	1,869,938
34007	(176,801)	90,980	61,428	144,882	176,090	56,921	439,321
35015	(657,456)	344,046	232,294	547,876	665,891	42,569	1,488,630
35016	(9,740)	5,129	3,463	8,167	9,926	6,958	28,514
36001	(30,398)	16,227	10,956	25,841	31,407	19,561	87,765
36008	(49,261)	25,206	17,019	40,139	48,786	4,479	110,423
36013	(662,987)	364,209	245,908	579,985	704,916	149,707	1,680,516
36014	(197,761)	109,195	73,727	173,888	211,344	21,585	480,544
37006	(212,616)	112,843	76,189	179,696	218,404	7,535	481,824
37010	(425,878)	223,924	151,190	356,588	433,398	106,902	1,048,078
38011	(462,266)	239,559	161,746	381,485	463,659	2,648	1,009,538
39003	(152,652)	75,673	51,093	120,505	146,462	36,035	354,095
39004	(334,999)	178,313	120,394	283,954	345,119	72,749	822,216
39005	(57,334)	31,465	21,244	50,106	60,899	7,399	139,648

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
\$ 90,617	\$ -	\$ 152,299	\$ 143,881	\$ 386,797
168,123	-	282,565	142,504	593,192
164,004	-	275,641	151,161	590,806
329,526	-	553,835	342,265	1,225,626
116,539	-	195,868	123,648	436,055
286,793	-	482,013	251,001	1,019,807
351,574	-	590,890	352,557	1,295,021
305,942	-	514,198	227,417	1,047,557
140,228	-	235,681	129,982	505,891
585,578	-	984,182	622,343	2,192,103
201,675	-	338,955	189,130	729,760
372,050	-	625,305	307,315	1,304,670
261,638	-	439,735	213,413	914,786
164,527	-	276,521	186,807	627,855
178,964	-	300,785	140,263	620,012
134,205	-	225,559	118,095	477,859
120,397	-	202,352	110,383	433,132
95,365	-	160,280	111,278	366,923
49,105	-	82,531	38,421	170,057
2,090,222	-	3,513,040	1,595,919	7,199,181
3,342,812	-	5,618,270	2,350,404	11,311,486
324,656	-	545,649	274,275	1,144,580
4,106,533	-	6,901,857	3,013,829	14,022,219
1,648,905	-	2,771,317	1,199,138	5,619,360
182,700	-	307,063	171,921	661,684
199,685	-	335,610	158,570	693,865
802,946	-	1,349,513	558,966	2,711,425
709,432	-	1,192,343	512,171	2,413,946
568,994	-	956,309	419,433	1,944,736
-	-	-	346,271	346,271
105,821	-	177,854	87,124	370,799
474,048	-	796,734	468,306	1,739,088
254,428	-	427,618	266,313	948,359
1,794,282	-	3,015,653	1,500,213	6,310,148
398,811	-	670,282	352,016	1,421,109
942,772	-	1,584,519	672,471	3,199,762
1,750,065	-	2,941,337	1,191,366	5,882,768
242,540	-	407,638	221,537	871,715
279,531	-	469,808	223,129	972,468
101,248	-	170,167	77,220	348,635
160,181	-	269,216	186,352	615,749
180,710	-	303,719	170,468	654,897
71,868	-	120,789	71,776	264,433
498,941	-	838,571	453,300	1,790,812
284,611	-	478,345	212,499	975,455
233,428	-	392,323	228,309	854,060
457,273	-	768,539	402,542	1,628,354
978,296	-	1,644,224	876,085	3,498,605
203,770	-	342,476	190,028	736,274
770,564	-	1,295,088	667,770	2,733,422
11,486	-	19,305	10,055	40,846
36,344	-	61,084	42,709	140,137
56,454	-	94,883	84,881	236,218
815,724	-	1,370,989	602,399	2,789,112
244,565	-	411,041	223,508	879,114
252,735	-	424,772	271,394	948,901
501,525	-	842,914	403,682	1,748,121
536,543	-	901,768	556,945	1,995,256
169,485	-	284,854	179,941	634,280
399,369	-	671,221	366,001	1,436,591
70,472	-	118,442	123,462	312,376

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
\$ 109,055	\$ -	\$ (13,817)	\$ 95,238
202,332	-	(9,698)	192,634
197,374	-	(16,272)	181,102
396,576	-	(30,638)	365,938
140,252	-	(10,632)	129,620
345,147	-	(27,226)	317,921
423,110	-	(37,916)	385,194
368,194	-	(15,830)	352,364
168,761	-	(13,141)	155,620
704,727	-	(51,810)	652,917
242,710	-	(19,028)	223,682
447,752	-	(31,330)	416,422
314,874	-	(21,743)	293,131
198,004	-	(12,478)	185,526
215,378	-	(10,968)	204,410
161,513	-	(10,352)	151,161
144,895	-	(6,842)	138,053
114,769	-	(11,349)	103,420
59,097	-	(3,055)	56,042
2,515,527	-	(112,826)	2,402,701
4,022,986	-	(203,586)	3,819,400
390,715	-	(27,515)	363,200
4,942,105	-	(263,239)	4,678,866
1,984,413	-	(90,664)	1,893,749
219,874	-	(13,400)	206,474
240,315	-	(10,516)	229,799
966,324	-	(38,481)	927,843
853,782	-	(19,639)	834,143
684,769	-	(18,568)	666,201
-	-	(37,031)	(37,031)
127,353	-	(8,476)	118,877
570,505	-	(49,066)	521,439
306,198	-	(27,370)	278,828
2,159,371	-	(93,917)	2,065,454
479,958	-	(36,124)	443,834
1,134,602	-	(49,965)	1,084,637
2,106,157	-	(90,029)	2,016,128
291,891	-	(19,847)	272,044
336,408	-	(18,689)	317,719
121,849	-	(7,029)	114,820
192,773	-	(22,031)	170,742
217,479	-	(19,055)	198,424
86,492	-	(5,246)	81,246
600,463	-	(47,447)	553,016
342,521	-	(21,581)	320,940
280,925	-	(21,994)	258,931
550,316	-	(34,082)	516,234
1,177,354	-	(94,234)	1,083,120
245,231	-	(14,572)	230,659
927,354	-	(67,513)	859,841
13,824	-	(323)	13,501
43,740	-	(2,336)	41,404
67,941	-	(8,632)	59,309
981,702	-	(47,621)	934,081
294,328	-	(23,522)	270,806
304,160	-	(30,077)	274,083
603,572	-	(32,337)	571,235
645,715	-	(61,839)	583,876
203,971	-	(15,381)	188,590
480,631	-	(35,284)	445,347
84,811	-	(12,960)	71,851

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
40001	\$ (589,304)	\$ 314,031	\$ 212,029	\$ 500,079	\$ 607,798	\$ 50,957	\$ 1,370,863
41003	(1,100,501)	605,257	408,659	963,841	1,171,456	300,513	2,844,469
41005	(613,166)	347,086	234,347	552,717	671,774	57,508	1,516,346
41006	(86,339)	45,907	30,996	73,105	88,852	28,528	221,481
41007	(221,738)	119,390	80,610	190,122	231,075	53,004	554,811
41009	(95,620)	49,173	33,201	78,305	95,173	3,460	210,139
41010	(916,775)	500,543	337,959	797,090	968,787	191,328	2,295,164
41011	(505,896)	276,214	186,495	439,858	534,604	147,315	1,308,272
41012	(99,743)	50,654	34,201	80,664	98,039	9,766	222,670
42001	(117,283)	75,829	51,198	120,753	146,764	37,931	356,646
42002	(137,554)	76,062	51,356	121,126	147,216	38,932	358,630
42003	(364,621)	199,365	134,608	317,478	385,864	91,395	929,345
43005	(890,356)	470,801	317,877	749,727	911,222	67,132	2,045,958
43006	(478,184)	246,846	166,666	393,090	477,763	77,428	1,114,947
43007	(231,579)	123,778	83,573	197,110	239,568	23,425	543,676
43011	(146,331)	82,804	55,908	131,862	160,265	11,369	359,404
44001	(253,084)	117,020	79,010	186,349	226,489	19,024	510,872
44002	(154,175)	87,395	59,008	139,172	169,150	31,135	398,465
44003	(277,779)	149,662	101,049	238,329	289,666	20,485	649,529
45005	(220,129)	115,376	77,900	183,730	223,306	72,049	556,985
45013	(564,092)	292,239	197,315	465,376	565,620	75,145	1,303,456
45014	(133,502)	74,083	50,019	117,973	143,385	35,759	347,136
45016	(277,176)	147,191	99,381	234,395	284,884	62,768	681,428
45017	(1,822,058)	911,252	615,262	1,451,124	1,763,702	220,308	4,050,396
45018	(404,214)	218,881	147,785	348,557	423,638	54,782	974,762
45019	(439,310)	239,644	161,804	381,622	463,825	17,023	1,024,274
45020	(445,645)	278,093	187,764	442,849	538,240	196,040	1,364,893
45022	(140,025)	75,805	51,182	120,716	146,719	18,831	337,448
45025	(940,881)	473,202	319,498	753,550	915,868	215,892	2,204,808
45026	(259,305)	117,044	79,026	186,386	226,534	34,945	526,891
45027	(565,572)	306,728	207,098	488,449	593,663	44,895	1,334,105
45028	(376,804)	209,614	141,528	333,800	405,701	52,161	933,190
45029	(1,223,157)	680,033	459,147	1,082,919	1,316,184	169,357	3,027,607
45030	(1,133,500)	631,663	426,488	1,005,892	1,222,565	301,271	2,956,216
45031	(268,829)	151,228	102,107	240,824	292,698	107,198	742,827
45032	(412,905)	207,736	140,260	330,808	402,066	51,486	924,620
45033	-	-	-	-	-	-	-
45034	-	-	-	-	-	2,290	2,290
46008	(116,034)	63,265	42,715	100,746	122,447	18,993	284,901
46009	(59,532)	28,729	19,397	45,749	55,604	17,868	138,618
46014	(119,208)	63,943	43,173	101,825	123,759	36,705	305,462
46020	(324,167)	174,011	117,489	277,103	336,792	62,207	793,591
46021	(906,604)	503,887	340,216	802,415	975,258	286,347	2,404,236
46022	(823,699)	446,585	301,527	711,164	864,352	57,170	1,934,213
47011	(211,193)	116,638	78,752	185,741	225,750	9,661	499,904
47013	(623,035)	314,327	212,229	500,551	608,371	82,411	1,403,562
48014	(183,395)	99,297	67,043	158,125	192,185	6,839	424,192
48016	(1,009,823)	550,940	371,985	877,344	1,066,328	653,088	2,968,745
48017	(176,255)	94,729	63,960	150,852	183,346	38,629	436,787
48020	(360,699)	193,496	130,645	308,132	374,505	79,593	892,875
48021	(532,573)	287,983	194,442	458,599	557,383	177,998	1,388,422
49002	(965,777)	536,708	362,376	854,681	1,038,782	154,171	2,410,010
49004	(2,988,125)	1,628,479	1,099,522	2,593,271	3,151,872	286,703	7,131,368
49005	(2,408,848)	1,288,922	870,259	2,052,544	2,494,670	345,709	5,763,182
49006	(2,552,723)	1,397,205	943,370	2,224,980	2,704,249	789,105	6,661,704
49007	(1,864,251)	950,542	641,790	1,513,691	1,839,746	99,287	4,094,514
49008	(1,957,801)	1,025,365	692,310	1,632,843	1,984,564	187,704	4,497,421
49009	(1,991,159)	1,062,995	717,717	1,692,767	2,057,395	359,315	4,827,194
49010	(446,019)	237,813	160,567	378,705	460,280	27,885	1,027,437
49011	(4,347,419)	2,565,842	1,732,424	4,085,991	4,966,127	611,040	11,395,582
49012	(357,898)	190,300	128,488	303,044	368,320	75,370	875,222

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
\$ 703,339	\$ -	\$ 1,182,103	\$ 626,143	\$ 2,511,585
1,355,601	-	2,278,360	997,673	4,631,634
777,372	-	1,306,531	562,032	2,645,935
102,819	-	172,808	92,871	368,498
267,398	-	449,417	212,847	929,662
110,133	-	185,101	116,792	412,026
1,121,073	-	1,884,189	897,077	3,902,339
618,640	-	1,039,750	444,103	2,102,493
113,450	-	190,675	209,886	514,011
169,834	-	285,441	120,472	575,747
170,358	-	286,321	117,205	573,884
446,519	-	750,466	332,289	1,529,274
1,054,459	-	1,772,231	903,571	3,730,261
552,864	-	929,200	466,110	1,948,174
277,226	-	465,935	223,507	966,668
185,458	-	311,699	212,733	709,890
262,092	-	440,498	311,618	1,014,208
195,740	-	328,980	177,454	702,174
335,199	-	563,370	279,845	1,178,414
258,408	-	434,307	236,724	929,439
654,531	-	1,100,071	847,483	2,602,085
165,924	-	278,869	208,999	653,792
329,666	-	554,070	328,359	1,212,095
2,040,942	-	3,430,215	2,133,210	7,604,367
490,230	-	823,931	373,267	1,687,428
536,735	-	902,091	394,075	1,832,901
622,847	-	1,046,821	543,747	2,213,415
169,782	-	285,352	132,497	587,631
1,059,836	-	1,781,267	1,208,394	4,049,497
262,144	-	440,586	321,441	1,024,171
686,983	-	1,154,613	1,298,515	3,140,111
469,475	-	789,047	424,378	1,682,900
1,523,078	-	2,559,840	1,243,897	5,326,815
1,414,743	-	2,377,761	1,005,234	4,797,738
338,708	-	569,267	239,225	1,147,200
465,268	-	781,976	459,634	1,706,878
-	-	-	33	33
-	-	-	8,593	8,593
141,694	-	238,146	117,254	497,094
64,345	-	108,144	68,270	240,759
143,213	-	240,698	107,559	491,470
389,733	-	655,026	280,501	1,325,260
1,128,562	-	1,896,776	930,361	3,955,699
1,000,222	-	1,681,074	883,256	3,564,552
261,236	-	439,060	226,985	927,281
704,003	-	1,183,218	591,457	2,478,678
222,396	-	373,781	195,197	791,374
1,233,947	-	2,073,896	1,339,612	4,647,455
212,166	-	356,588	172,399	741,153
433,375	-	728,374	316,873	1,478,622
645,000	-	1,084,052	472,018	2,201,070
1,202,071	-	2,020,323	931,448	4,153,842
3,647,323	-	6,130,062	2,823,428	12,600,813
2,886,814	-	4,851,873	2,099,395	9,838,082
3,129,337	-	5,259,481	2,338,392	10,727,210
2,128,941	-	3,578,114	1,941,368	7,648,423
2,296,523	-	3,859,770	1,939,483	8,095,776
2,380,803	-	4,001,419	2,185,355	8,567,577
532,632	-	895,196	483,992	1,911,820
5,746,762	-	9,658,592	6,401,376	21,806,730
426,218	-	716,344	323,862	1,466,424

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
\$ 846,450	\$ -	\$ (64,199)	\$ 782,251
1,631,430	-	(77,181)	1,554,249
935,547	-	(57,665)	877,882
123,740	-	(7,767)	115,973
321,807	-	(17,042)	304,765
132,542	-	(12,807)	119,735
1,349,182	-	(78,161)	1,271,021
744,517	-	(32,686)	711,831
136,534	-	(22,633)	113,901
204,391	-	(9,105)	195,286
205,021	-	(8,583)	196,438
537,374	-	(27,333)	510,041
1,269,014	-	(88,997)	1,180,017
665,358	-	(43,444)	621,914
333,635	-	(22,467)	311,168
223,193	-	(23,112)	200,081
315,420	-	(31,018)	284,402
235,567	-	(15,713)	219,854
403,404	-	(27,933)	375,471
310,988	-	(18,747)	292,241
787,711	-	(90,868)	696,843
199,685	-	(19,209)	180,476
396,744	-	(30,572)	366,172
2,456,220	-	(204,270)	2,251,950
589,979	-	(35,576)	554,403
645,946	-	(41,487)	604,459
749,580	-	(39,510)	710,070
204,328	-	(12,187)	192,141
1,275,484	-	(111,583)	1,163,901
315,483	-	(31,126)	284,357
826,765	-	(144,925)	681,840
565,000	-	(42,205)	522,795
1,832,985	-	(118,771)	1,714,214
1,702,606	-	(76,460)	1,626,146
407,626	-	(15,097)	392,529
559,937	-	(46,781)	513,156
-	-	(6)	(6)
-	-	(688)	(688)
170,525	-	(10,830)	159,695
77,437	-	(5,983)	71,454
172,353	-	(7,462)	164,891
469,034	-	(23,813)	445,221
1,358,194	-	(70,968)	1,287,226
1,203,740	-	(94,142)	1,109,598
314,391	-	(24,730)	289,661
847,249	-	(55,157)	792,092
267,647	-	(21,131)	246,516
1,485,022	-	(67,906)	1,417,116
255,336	-	(14,440)	240,896
521,555	-	(25,407)	496,148
776,240	-	(32,925)	743,315
1,446,661	-	(88,761)	1,357,900
4,389,457	-	(290,299)	4,099,158
3,474,204	-	(193,131)	3,281,073
3,766,074	-	(164,341)	3,601,733
2,562,124	-	(203,586)	2,358,538
2,763,805	-	(190,490)	2,573,315
2,865,233	-	(199,862)	2,665,371
641,009	-	(49,560)	591,449
6,916,086	-	(657,138)	6,258,948
512,942	-	(25,944)	486,998

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
49015	\$ (1,251,243)	\$ 706,767	\$ 477,197	\$ 1,125,491	\$ 1,367,926	\$ 338,593	\$ 3,309,207
49016	(149,851)	71,417	48,220	113,728	138,226	225,686	525,860
49017	-	-	-	-	-	39,308	39,308
49018	(37,667)	22,618	15,272	36,019	43,777	24,765	119,833
50003	(186,987)	101,783	68,722	162,084	196,998	13,237	441,041
50004	(108,032)	63,389	42,799	100,944	122,688	40,018	306,449
50007	(118,461)	62,898	42,468	100,162	121,738	37,536	301,904
50009	(77,102)	39,547	26,702	62,977	76,542	32,074	198,295
50010	(467,194)	237,306	160,225	377,898	459,299	145,568	1,142,990
51004	(89,270)	46,725	31,548	74,408	90,436	18,742	215,134
51006	(116,292)	58,510	39,505	93,174	113,245	19,457	265,381
51008	(103,751)	56,071	37,858	89,290	108,523	34,900	270,571
52001	(91,353)	49,851	33,659	79,385	96,485	24,775	234,304
52003	(273,685)	144,019	97,239	229,343	278,744	30,267	635,593
52004	(290,809)	149,389	100,865	237,895	289,138	30,945	658,843
52005	(226,507)	117,574	79,384	187,230	227,560	18,145	512,319
53012	(355,427)	197,354	133,250	314,276	381,972	116,182	945,680
53013	(1,850,545)	1,004,010	677,891	1,598,835	1,943,231	432,300	4,652,257
54014	(355,628)	197,206	133,150	314,040	381,686	66,022	894,898
54015	(196,425)	105,618	71,311	168,191	204,420	17,853	461,775
54016	(288,956)	153,177	103,423	243,927	296,469	27,492	671,311
55003	(52,278)	26,102	17,624	41,567	50,520	8,726	118,437
55004	(572,309)	305,481	206,256	486,463	591,249	11,586	1,295,554
55005	(538,061)	290,485	196,131	462,583	562,226	10,021	1,230,961
55008	(173,152)	92,181	62,239	146,793	178,413	34,361	421,806
56009	(132,123)	66,273	44,746	105,537	128,269	10,017	288,569
56010	(144,320)	74,683	50,425	118,929	144,546	19,947	333,847
57006	(492,880)	262,185	177,023	417,516	507,451	108,444	1,210,434
57007	(272,335)	137,924	93,124	219,637	266,948	15,085	594,794
57009	(126,650)	70,373	47,514	112,065	136,204	5,454	301,237
58002	(123,231)	66,172	44,678	105,375	128,073	35,203	313,329
59008	(119,381)	62,501	42,199	99,529	120,968	39,598	302,294
59010	(101,423)	55,034	37,158	87,639	106,517	1,371	232,685
59011	(188,696)	100,357	67,759	159,813	194,237	29,896	451,705
59012	(31,562)	15,198	10,262	24,203	29,416	17,754	81,635
60008	(288,511)	151,922	102,575	241,928	294,041	64,293	702,837
61000	(144,004)	76,374	51,567	121,622	147,820	44,244	365,253
61005	-	-	-	-	-	-	-
61006	-	-	-	-	-	-	-
61007	(162,981)	91,682	61,902	145,999	177,447	7,955	393,303
62002	(31,346)	17,856	12,056	28,435	34,560	18,264	93,315
62003	(188,409)	102,679	69,327	163,511	198,732	9,679	441,249
62004	(144,665)	79,889	53,940	127,220	154,623	48,719	384,502
63013	(240,672)	136,560	92,203	217,465	264,308	31,547	605,523
64001	(121,521)	62,243	42,026	99,120	120,470	74,093	335,709
64008	(169,690)	92,165	62,228	146,768	178,383	24,410	411,789
64009	(197,201)	105,672	71,348	168,278	204,525	47,968	492,119
64011	(935,853)	498,743	336,743	794,223	965,302	362,382	2,458,650
64013	(773,001)	424,247	286,445	675,593	821,118	230,135	2,013,291
64015	(391,658)	221,087	149,274	352,070	427,907	134,060	1,063,311
64016	(768,735)	426,562	288,008	679,279	825,598	129,098	1,921,983
64017	(257,179)	146,957	99,223	234,022	284,431	89,712	707,388
65001	(193,178)	102,671	69,322	163,499	198,717	19,984	451,522
65003	(237,153)	129,538	87,462	206,282	250,716	44,275	588,735
66001	(146,130)	80,466	54,329	128,138	155,740	19,462	357,669
66002	(162,622)	87,933	59,371	140,029	170,191	49,505	419,096
67010	(129,279)	63,288	42,731	100,783	122,492	1,151	267,157
67013	(293,223)	153,762	103,817	244,858	297,601	59,833	706,109
67014	(146,101)	71,604	48,346	114,026	138,588	35,719	336,679
67015	(170,466)	88,213	59,560	140,475	170,734	10,088	380,857
67016	-	-	-	-	-	-	-

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ 1,582,954	\$ -	\$ 2,660,473	\$ 1,134,022	\$ 5,377,449
159,954	-	268,835	164,547	593,336
-	-	-	165,665	165,665
50,659	-	85,142	200,737	336,538
227,964	-	383,140	192,352	803,456
141,974	-	238,615	159,805	540,394
140,874	-	236,767	123,067	500,708
88,574	-	148,867	85,459	322,900
531,498	-	893,289	607,294	2,032,081
104,652	-	175,888	81,859	362,399
131,046	-	220,249	119,394	470,689
125,582	-	211,066	90,157	426,805
111,652	-	187,653	145,645	444,950
322,561	-	542,129	303,814	1,168,504
334,588	-	562,343	364,262	1,261,193
263,331	-	442,581	237,670	943,582
442,016	-	742,896	339,153	1,524,065
2,248,692	-	3,779,380	1,772,627	7,800,699
441,684	-	742,339	362,571	1,546,594
236,553	-	397,575	209,229	843,357
343,072	-	576,602	276,014	1,195,688
58,462	-	98,257	84,112	240,831
684,189	-	1,149,918	588,410	2,422,517
650,603	-	1,093,470	562,367	2,306,440
206,458	-	346,994	158,530	711,982
148,432	-	249,471	140,554	538,457
167,268	-	281,128	171,657	620,053
587,219	-	986,939	505,104	2,079,262
308,910	-	519,185	350,010	1,178,105
157,615	-	264,903	145,505	568,023
148,206	-	249,089	111,320	508,615
139,984	-	235,271	144,680	519,935
123,260	-	207,164	114,585	445,009
224,770	-	377,771	231,206	833,747
34,040	-	57,211	32,797	124,048
340,262	-	571,879	292,303	1,204,444
171,056	-	287,494	139,018	597,568
-	-	-	-	-
-	-	-	-	-
205,341	-	345,116	196,792	747,249
39,993	-	67,216	40,020	147,229
229,972	-	386,514	225,933	842,419
178,929	-	300,726	125,778	605,433
305,855	-	514,051	327,111	1,147,017
139,407	-	234,302	179,453	553,162
206,423	-	346,935	162,011	715,369
236,675	-	397,780	174,053	808,508
1,117,040	-	1,877,412	1,056,964	4,051,416
950,191	-	1,596,988	680,008	3,227,187
495,171	-	832,234	336,134	1,663,539
955,376	-	1,605,702	680,822	3,241,900
329,142	-	553,190	235,187	1,117,519
229,954	-	386,485	223,080	839,519
290,127	-	487,617	221,003	998,747
180,221	-	302,897	163,596	646,714
196,944	-	331,004	177,558	705,506
141,747	-	238,234	220,617	600,598
344,382	-	578,803	261,595	1,184,780
160,373	-	269,539	166,717	596,629
197,572	-	332,060	186,967	716,599
-	-	-	15,846	15,846

Pension Expense (Income)			
Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 1,905,043	\$ -	\$ (88,437)	\$ 1,816,606
192,500	-	7,078	199,578
-	-	(13,449)	(13,449)
60,966	-	(20,059)	40,907
274,349	-	(19,574)	254,775
170,861	-	(14,490)	156,371
169,538	-	(7,875)	161,663
106,597	-	(5,914)	100,683
639,643	-	(49,191)	590,452
125,945	-	(6,887)	119,058
157,710	-	(10,706)	147,004
151,135	-	(5,922)	145,213
134,370	-	(12,233)	122,137
388,194	-	(30,958)	357,236
402,668	-	(37,001)	365,667
316,912	-	(23,658)	293,254
531,954	-	(25,142)	506,812
2,706,242	-	(153,594)	2,552,648
531,555	-	(31,635)	499,920
284,685	-	(22,205)	262,480
412,878	-	(26,196)	386,682
70,357	-	(8,561)	61,796
823,404	-	(64,249)	759,155
782,984	-	(63,738)	719,246
248,467	-	(13,378)	235,089
178,635	-	(13,814)	164,821
201,303	-	(16,683)	184,620
706,702	-	(43,523)	663,179
371,765	-	(37,118)	334,647
189,685	-	(15,750)	173,935
178,361	-	(8,306)	170,055
168,467	-	(12,890)	155,577
148,340	-	(12,869)	135,471
270,504	-	(21,710)	248,794
40,966	-	(1,457)	39,509
409,496	-	(24,630)	384,866
205,862	-	(10,038)	195,824
-	-	-	-
-	-	-	-
247,122	-	(21,179)	225,943
48,130	-	(2,556)	45,574
276,765	-	(23,748)	253,017
215,336	-	(7,471)	207,865
368,089	-	(34,238)	333,851
167,773	-	(11,878)	155,895
248,425	-	(15,147)	233,278
284,832	-	(13,922)	270,910
1,344,329	-	(75,164)	1,269,165
1,143,530	-	(50,347)	1,093,183
595,925	-	(22,625)	573,300
1,149,770	-	(61,055)	1,088,715
396,114	-	(15,523)	380,591
276,744	-	(22,101)	254,643
349,160	-	(18,568)	330,592
216,891	-	(15,259)	201,632
237,017	-	(14,886)	222,131
170,588	-	(26,031)	144,557
414,454	-	(21,915)	392,539
193,004	-	(14,275)	178,729
237,773	-	(19,243)	218,530
-	-	(2,304)	(2,304)

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
67017	\$ (34,421)	\$ 19,189	\$ 12,956	\$ 30,558	\$ 37,140	\$ 10,857	\$ 91,511
68003	(53,915)	30,997	20,929	49,361	59,994	30,042	160,326
68006	(134,034)	72,617	49,030	115,640	140,549	17,491	322,710
68007	(114,137)	62,415	42,142	99,393	120,802	12,210	274,547
68008	(210,058)	108,377	73,174	172,584	209,760	28,749	484,267
68011	(67,865)	34,606	23,365	55,108	66,978	19,254	164,705
68012	(21,348)	14,349	9,688	22,850	27,772	10,391	70,701
69006	(293,697)	158,329	106,901	252,131	306,441	46,310	711,783
69007	(164,360)	78,338	52,893	124,750	151,621	27,010	356,274
69008	(448,604)	240,798	162,583	383,459	466,057	102,724	1,114,823
69011	(136,534)	71,456	48,246	113,790	138,301	48,220	348,557
69012	(107,816)	59,695	40,305	95,061	115,538	22,424	273,328
69014	(55,610)	28,519	19,255	45,414	55,197	9,406	129,272
69015	-	2,892	1,952	4,605	5,597	12,170	24,324
69016	(60,466)	32,166	21,718	51,223	62,257	14,852	150,050
70015	(260,382)	138,353	93,413	220,320	267,777	2,372	583,882
71003	(689,823)	377,810	255,091	601,644	731,240	190,021	1,777,996
71004	(1,189,268)	661,475	446,617	1,053,367	1,280,266	435,634	3,215,884
71006	(172,190)	93,965	63,444	149,635	181,867	64,774	459,720
71007	(218,635)	121,167	81,810	192,952	234,515	43,298	552,575
71014	(2,104,621)	1,352,210	912,990	2,153,327	2,617,162	864,756	6,548,235
72007	(151,445)	86,093	58,129	137,099	166,631	20,545	382,404
72008	(382,636)	214,033	144,512	340,837	414,255	97,848	997,452
73009	(171,486)	95,329	64,365	151,807	184,507	48,697	449,376
73010	(85,808)	45,338	30,612	72,199	87,751	12,672	203,234
73013	(530,749)	285,349	192,663	454,404	552,284	68,084	1,267,435
73014	(140,283)	77,645	52,424	123,645	150,279	21,292	347,640
73015	(32,869)	16,025	10,820	25,518	31,015	8,537	75,890
74010	(160,654)	88,135	59,508	140,351	170,583	15,336	385,778
74011	(270,683)	147,253	99,423	234,494	285,005	4,841	623,763
75010	(62,348)	32,727	22,097	52,117	63,343	16,009	153,566
75011	(207,329)	111,377	75,200	177,363	215,568	639	468,770
75012	(114,252)	61,004	41,189	97,146	118,072	39,242	295,649
76002	(58,067)	26,336	17,782	41,939	50,973	11,159	121,853
76004	(318,823)	172,444	116,431	274,608	333,760	66,207	791,006
76005	(111,235)	61,924	41,810	98,611	119,852	44,064	304,337
77011	(220,804)	121,658	82,141	193,734	235,465	39,034	550,374
77012	(103,937)	53,888	36,384	85,814	104,299	7,360	233,857
78001	(178,899)	96,000	64,817	152,875	185,804	30,907	434,403
79001	(1,644,337)	893,217	603,085	1,422,403	1,728,794	281,460	4,035,742
79002	(1,245,956)	684,336	462,052	1,089,770	1,324,511	222,530	3,098,863
79003	(369,578)	200,588	135,434	319,427	388,233	128,272	971,366
80003	(90,591)	47,419	32,017	75,513	91,778	10,144	209,452
80004	(183,826)	102,219	69,017	162,779	197,842	35,913	465,551
81001	(190,420)	97,730	65,986	155,630	189,153	9,813	420,582
82001	(3,153,850)	1,656,693	1,118,572	2,638,202	3,206,480	1,111,157	8,074,411
83001	(98,292)	54,434	36,753	86,683	105,355	39,071	267,862
83002	(223,548)	119,709	80,826	190,631	231,694	23,293	526,444
84001	(2,059,052)	1,123,960	758,879	1,789,851	2,175,392	308,368	5,032,490
84002	(105,862)	57,247	38,653	91,164	110,801	16,605	257,223
85001	(181,585)	101,050	68,227	160,917	195,580	49,858	474,582
85002	(264,491)	142,897	96,481	227,556	276,572	27,153	627,762
85003	(192,388)	104,659	70,664	166,664	202,564	39,925	479,817
85005	(41,216)	21,083	14,235	33,574	40,805	626	89,240
86005	(151,187)	92,695	62,586	147,612	179,408	60,291	449,897
87001	(1,339,679)	708,754	478,539	1,128,656	1,371,773	227,124	3,206,092
88004	(203,464)	104,752	70,727	166,813	202,745	64,176	504,461
88006	(114,827)	68,588	46,309	109,223	132,750	48,545	336,827
88008	(259,319)	133,988	90,466	213,369	259,330	42,206	605,371
88010	(4,281)	1,980	1,337	3,153	3,832	23,191	31,513
89001	(220,732)	128,478	86,746	204,594	248,664	70,962	610,966



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
\$ 42,978	\$ -	\$ 72,233	\$ 61,665	\$ 176,876
69,424	-	116,682	56,687	242,793
162,642	-	273,353	174,705	610,700
139,792	-	234,948	127,910	502,650
242,732	-	407,961	227,905	878,598
77,507	-	130,266	67,258	275,031
32,137	-	54,013	22,915	109,065
354,611	-	595,995	257,703	1,208,309
175,455	-	294,888	187,458	657,801
539,318	-	906,433	431,371	1,877,122
160,041	-	268,981	168,320	597,342
133,699	-	224,708	99,957	458,364
63,873	-	107,352	93,840	265,065
6,476	-	10,885	16,373	33,734
72,043	-	121,083	69,439	262,565
309,870	-	520,799	296,784	1,127,453
846,186	-	1,422,186	769,847	3,038,219
1,481,514	-	2,489,984	1,087,992	5,059,490
210,455	-	353,713	150,445	714,613
271,379	-	456,106	188,776	916,261
3,028,560	-	5,090,106	3,019,108	11,137,774
192,824	-	324,080	200,155	717,059
479,373	-	805,682	336,735	1,621,790
213,510	-	358,847	159,154	731,511
101,544	-	170,666	87,256	359,466
639,099	-	1,074,135	483,198	2,196,432
173,902	-	292,277	173,249	639,428
35,891	-	60,321	47,761	143,973
197,398	-	331,767	179,003	708,168
329,805	-	554,304	263,320	1,147,429
73,300	-	123,195	112,030	308,525
249,453	-	419,256	254,157	922,866
136,632	-	229,637	162,489	528,758
58,985	-	99,137	121,134	279,256
386,225	-	649,129	288,495	1,323,849
138,692	-	233,099	121,990	493,781
272,478	-	457,955	202,420	932,853
120,694	-	202,851	179,577	503,122
215,012	-	361,370	173,553	749,935
2,000,548	-	3,362,324	1,410,200	6,773,072
1,532,714	-	2,576,035	1,117,233	5,225,982
449,260	-	755,072	319,824	1,524,156
106,205	-	178,499	124,850	409,554
228,942	-	384,783	179,977	793,702
218,887	-	367,884	267,894	854,665
3,710,515	-	6,236,269	2,837,251	12,784,035
121,916	-	204,905	107,848	434,669
268,114	-	450,620	255,819	974,553
2,517,347	-	4,230,910	1,849,184	8,597,441
128,218	-	215,496	110,466	454,180
226,323	-	380,382	169,443	776,148
320,047	-	537,904	329,263	1,187,214
234,406	-	393,966	185,758	814,130
47,220	-	79,362	53,592	180,174
207,610	-	348,930	132,279	688,819
1,587,405	-	2,667,955	1,238,775	5,494,135
234,615	-	394,318	234,532	863,465
153,617	-	258,184	106,849	518,650
300,094	-	504,369	293,218	1,097,681
4,434	-	7,452	264,679	276,565
287,753	-	483,626	190,935	962,314

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
\$ 51,723	\$ -	\$ (5,063)	\$ 46,660
83,550	-	(2,831)	80,719
195,735	-	(18,753)	176,982
168,235	-	(12,631)	155,604
292,122	-	(21,673)	270,449
93,277	-	(5,377)	87,900
38,677	-	(1,410)	37,267
426,765	-	(23,016)	403,749
211,156	-	(17,146)	194,010
649,055	-	(35,532)	613,523
192,605	-	(13,274)	179,331
160,903	-	(8,109)	152,794
76,870	-	(9,696)	67,174
7,794	-	(667)	7,127
86,702	-	(5,707)	80,995
372,920	-	(32,571)	340,349
1,018,362	-	(62,944)	955,418
1,782,964	-	(73,364)	1,709,600
253,278	-	(8,979)	244,299
326,597	-	(15,632)	310,965
3,644,793	-	(225,834)	3,418,959
232,059	-	(21,870)	210,189
576,912	-	(25,908)	551,004
256,954	-	(12,217)	244,737
122,206	-	(8,036)	114,170
769,139	-	(45,422)	723,717
209,286	-	(16,531)	192,755
43,193	-	(4,343)	38,850
237,563	-	(18,087)	219,476
396,912	-	(29,218)	367,694
88,214	-	(9,879)	78,335
300,210	-	(28,522)	271,688
164,433	-	(12,438)	151,995
70,987	-	(11,964)	59,023
464,811	-	(23,482)	441,329
166,912	-	(9,323)	157,589
327,920	-	(17,954)	309,966
145,252	-	(20,570)	124,682
258,761	-	(15,275)	243,486
2,407,607	-	(122,300)	2,285,307
1,844,581	-	(94,049)	1,750,532
540,673	-	(18,785)	521,888
127,815	-	(13,434)	114,381
275,525	-	(15,737)	259,788
263,425	-	(31,519)	231,906
4,465,508	-	(164,538)	4,300,970
146,723	-	(7,177)	139,546
322,668	-	(26,041)	296,627
3,029,561	-	(172,316)	2,857,245
154,307	-	(10,382)	143,925
272,374	-	(12,996)	259,378
385,168	-	(32,278)	352,890
282,101	-	(16,640)	265,461
56,828	-	(6,046)	50,782
249,853	-	(7,664)	242,189
1,910,401	-	(111,725)	1,798,676
282,353	-	(18,111)	264,242
184,874	-	(6,121)	178,753
361,156	-	(27,557)	333,599
5,336	-	(27,255)	(21,919)
346,303	-	(11,986)	334,317

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
89002	\$ (126,923)	\$ 68,603	\$ 46,320	\$ 109,248	\$ 132,780	\$ 67,786	\$ 356,134
89003	(188,007)	100,692	67,985	160,346	194,886	46,059	469,276
89004	(684,967)	379,104	255,965	603,704	733,744	19,295	1,612,708
89005	(114,841)	52,610	35,521	83,779	101,825	13,111	234,236
90001	(243,632)	129,163	87,209	205,686	249,992	58,103	600,990
90002	(344,107)	181,423	122,494	288,907	351,138	87,193	849,732
90003	(112,686)	63,413	42,815	100,981	122,733	66,728	333,257
91005	(111,120)	56,749	38,316	90,369	109,835	38,877	277,397
91006	(312,660)	173,192	116,936	275,800	335,208	35,279	763,223
91009	(111,494)	62,953	42,505	100,249	121,843	24,876	289,473
91010	(103,190)	54,184	36,584	86,286	104,872	9,946	237,688
92014	(130,342)	74,433	50,256	118,532	144,064	12,855	325,707
92016	(424,182)	237,478	160,341	378,171	459,631	96,727	1,094,870
97001	(28,387)	14,988	10,120	23,868	29,009	13,729	76,726
97002	(95,347)	64,340	43,441	102,458	124,528	60,130	330,557
97003	-	-	-	-	-	7,295	7,295
97006	(63,095)	30,311	20,466	48,269	58,666	17,522	144,923
97007	(8,519)	11,177	7,546	17,798	21,632	29,194	76,170
97008	(56,401)	29,579	19,971	47,102	57,248	22,981	147,302
97009	-	-	-	-	-	10,398	10,398
97010	-	-	-	-	-	6,073	6,073
97011	(71,427)	24,559	16,582	39,109	47,533	42,629	145,853
97012	-	-	-	-	-	10,974	10,974
97016	(43,687)	21,722	14,666	34,591	42,042	6,792	98,091
97017	(13,777)	6,469	4,368	10,302	12,521	28,665	55,856
97018	(14,567)	7,903	5,336	12,585	15,296	8,808	42,025
97019	(290,378)	154,798	104,517	246,508	299,607	172,258	822,890
97020	(111,709)	63,179	42,657	100,609	122,281	72,195	337,742
97021	(39,176)	6,500	4,389	10,351	12,581	101,661	128,982
97022	(30,082)	18,830	12,714	29,987	36,446	11,740	90,887
97025	-	-	-	-	-	6,544	6,544
97026	(124,323)	76,312	51,524	121,523	147,699	88,824	409,570
97028	-	-	-	-	-	275	275
97029	(46,359)	24,941	16,840	39,717	48,273	10,727	115,557
97030	(85,003)	37,186	25,107	59,216	71,972	80,343	236,638
97033	-	-	-	-	-	646	646
97034	(8,677)	4,583	3,094	7,298	8,870	2,619	21,881
97036	(15,530)	9,454	6,383	15,055	18,298	11,849	51,585
97037	(26,491)	-	-	-	-	67,512	67,512
97041	-	-	-	-	-	365	365
97042	(23,905)	11,434	7,720	18,208	22,130	11,697	59,755
97043	(100,188)	51,721	34,921	82,364	100,105	71,113	288,503
97044	(7,916)	3,227	2,179	5,138	6,245	8,234	21,796
97045	(66,988)	30,623	20,676	48,765	59,270	20,036	148,747
97046	-	-	-	-	-	131	131
97047	-	-	-	-	-	10,623	10,623
97048	-	-	-	-	-	1,980	1,980
97049	(15,027)	8,566	5,783	13,640	16,579	6,472	42,474
97051	(64,920)	33,850	22,855	53,904	65,515	15,430	157,704
97052	(79,444)	45,541	30,748	72,521	88,143	45,080	236,492
97053	(103,463)	58,292	39,358	92,827	112,822	69,852	314,859
97054	(15,070)	10,171	6,867	16,197	19,686	5,662	48,412
97056	(76,484)	39,002	26,333	62,108	75,486	22,154	186,081
97057	(100,791)	54,714	36,942	87,130	105,898	128,449	358,419
97058	(11,565)	8,644	5,836	13,765	16,729	21,680	58,010
97060	(146,317)	67,808	45,783	107,982	131,241	188,295	473,301
97061	(61,098)	-	-	-	-	113,717	113,717
97062	-	-	-	-	-	77,926	77,926
97063	(8,720)	-	-	-	-	16,211	16,211
97064	(29,579)	21,894	14,782	34,864	42,374	70,869	162,889
97065	(6,264)	1,676	1,131	2,669	3,243	14,229	21,272

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
\$ 153,652	\$ -	\$ 258,243	\$ 167,786	\$ 579,681
225,520	-	379,032	173,596	778,148
849,083	-	1,427,056	808,723	3,084,862
117,831	-	198,039	165,907	481,777
289,289	-	486,208	217,451	992,948
406,335	-	682,927	317,411	1,406,673
142,026	-	238,703	97,473	478,202
127,101	-	213,618	117,267	457,986
387,901	-	651,945	322,480	1,362,326
140,996	-	236,972	121,078	499,046
121,357	-	203,966	112,391	437,714
166,709	-	280,189	197,232	644,130
531,882	-	893,934	462,047	1,887,863
33,569	-	56,419	61,021	151,009
144,103	-	242,195	170,590	556,888
-	-	-	61,793	61,793
67,888	-	114,100	66,887	248,875
25,033	-	42,072	21,000	88,105
66,247	-	111,342	87,622	265,211
-	-	-	39,374	39,374
-	-	-	89,466	89,466
55,005	-	92,448	341,936	489,389
-	-	-	57,432	57,432
48,651	-	81,768	50,377	180,796
14,489	-	24,351	29,237	68,077
17,701	-	29,750	37,309	84,760
346,703	-	582,705	359,723	1,289,131
141,502	-	237,823	102,019	481,344
14,559	-	24,469	470,521	509,549
42,175	-	70,883	42,206	155,264
-	-	-	83,884	83,884
170,916	-	287,260	113,971	572,147
-	-	-	-	-
55,861	-	93,885	53,326	203,072
83,285	-	139,977	124,253	347,515
-	-	-	-	-
10,264	-	17,251	17,914	45,429
21,175	-	35,588	28,069	84,832
-	-	-	59,310	59,310
-	-	-	-	-
25,609	-	43,041	32,155	100,805
115,841	-	194,695	138,190	448,726
7,227	-	12,146	22,622	41,995
68,587	-	115,273	113,238	297,098
-	-	-	671	671
-	-	-	83,481	83,481
-	-	-	6,169	6,169
19,185	-	32,244	15,057	66,486
75,814	-	127,420	71,784	275,018
101,998	-	171,429	95,432	368,859
130,557	-	219,427	142,119	492,103
22,781	-	38,288	40,601	101,670
87,352	-	146,813	83,124	317,289
122,545	-	205,961	98,793	427,299
19,359	-	32,537	27,090	78,986
151,871	-	255,251	220,942	628,064
-	-	-	225,625	225,625
-	-	-	145,513	145,513
-	-	-	35,805	35,805
49,035	-	82,414	36,528	167,977
3,753	-	6,308	13,627	23,688

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
\$ 184,916	\$ -	\$ (12,826)	\$ 172,090
271,408	-	(12,938)	258,470
1,021,850	-	(87,603)	934,247
141,807	-	(16,255)	125,552
348,152	-	(16,122)	332,030
489,013	-	(24,533)	464,480
170,925	-	(3,115)	167,810
152,962	-	(8,242)	144,720
466,828	-	(31,936)	434,892
169,685	-	(10,549)	159,136
146,051	-	(11,500)	134,551
200,630	-	(21,185)	179,445
640,106	-	(42,146)	597,960
40,399	-	(5,319)	35,080
173,425	-	(12,673)	160,752
-	-	(6,019)	(6,019)
81,702	-	(5,485)	76,217
30,126	-	1,053	31,179
79,727	-	(7,399)	72,328
-	-	(3,479)	(3,479)
-	-	(12,236)	(12,236)
66,198	-	(31,687)	34,511
-	-	(5,699)	(5,699)
58,550	-	(4,921)	53,629
17,437	-	249	17,686
21,303	-	(3,268)	18,035
417,248	-	(16,979)	400,269
170,294	-	(2,747)	167,547
17,521	-	(39,657)	(22,136)
50,756	-	(3,346)	47,410
-	-	(10,556)	(10,556)
205,693	-	(1,420)	204,273
-	-	46	46
67,227	-	(4,837)	62,390
100,231	-	(5,334)	94,897
-	-	107	107
12,353	-	(1,680)	10,673
25,483	-	(2,164)	23,319
-	-	901	901
-	-	60	60
30,819	-	(2,192)	28,627
139,412	-	(7,751)	131,661
8,697	-	(1,682)	7,015
82,542	-	(9,864)	72,678
-	-	(88)	(88)
-	-	(7,977)	(7,977)
-	-	(699)	(699)
23,088	-	(988)	22,100
91,240	-	(6,179)	85,061
122,752	-	(5,482)	117,270
157,122	-	(7,809)	149,313
27,416	-	(4,217)	23,199
105,126	-	(6,755)	98,371
147,479	-	4,324	151,803
23,298	-	(331)	22,967
182,773	-	(1,430)	181,343
-	-	(9,624)	(9,624)
-	-	(6,244)	(6,244)
-	-	(1,486)	(1,486)
59,013	-	4,542	63,555
4,517	-	347	4,864

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Pension Amounts by Employer  
 As of and for the Year Ended June 30, 2020  
 and Beginning Net Pension Liability as of July 1, 2019

Submission Unit	Beginning Net Pension Liability	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
97066	\$ 28,143	\$ -	\$ -	\$ -	\$ -	\$ 145,075	\$ 145,075
97067	-	-	-	-	-	9,717	9,717
97068	-	-	-	-	-	58,932	58,932
97069	(53,628)	35,954	24,276	57,255	69,588	92,675	243,794
97070	(12,484)	6,282	4,242	10,004	12,159	20,437	46,842
97071	(45,669)	30,007	20,260	47,785	58,078	87,398	213,521
97072	(42,509)	24,466	16,519	38,960	47,352	75,896	178,727
97073	(1,767)	8,815	5,952	14,038	17,061	23,999	61,050
97074	(19,150)	12,424	8,388	19,784	24,046	51,104	103,322
97075	(8,591)	3,071	2,073	4,890	5,944	17,142	30,049
97076	(5,646)	3,453	2,331	5,498	6,683	12,106	26,618
97078	(54,332)	30,303	20,460	48,257	58,651	95,372	222,740
97079	(4,224)	2,315	1,563	3,686	4,480	7,503	17,232
97080	(39,506)	24,505	16,545	39,022	47,428	77,158	180,153
97081	(28,804)	21,091	14,240	33,586	40,821	68,437	157,084
97082	-	2,354	1,589	3,748	4,556	8,121	18,014
97083	(75,866)	43,319	29,249	68,984	83,844	152,996	335,073
97084	(27,626)	6,329	4,273	10,078	12,249	67,923	94,523
97085	(76,024)	41,761	28,196	66,502	80,827	149,095	324,620
97086	(10,861)	5,588	3,773	8,899	10,816	21,199	44,687
97087	(6,422)	3,889	2,626	6,193	7,528	13,858	30,205
97088	(7,786)	3,687	2,489	5,871	7,135	18,030	33,525
97090	(54,590)	32,377	21,860	51,558	62,664	119,932	256,014
97091	(7,485)	3,687	2,489	5,871	7,135	15,567	31,062
97092	-	2,821	1,905	4,493	5,461	6,457	18,316
97093	-	4,754	3,210	7,571	9,202	10,881	30,864
99000	(494,604)	251,936	170,103	401,195	487,614	122,559,099	123,618,011
99011	-	-	-	-	-	-	-
99019	(1,049,488)	526,240	355,309	838,012	1,018,523	535,094	2,746,938
99022	(29,192)	11,870	8,015	18,903	22,975	149	50,042
Total TRF	\$ (143,659,162)	\$ 77,940,767	\$ 52,624,310	\$ 124,116,793	\$ 150,852,026	\$ 156,107,825	\$ 483,700,954

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

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources
\$ -	\$ -	\$ -	\$ 189,454	\$ 189,454
-	-	-	20,559	20,559
-	-	-	106,105	106,105
80,527	-	135,341	46,650	262,518
14,070	-	23,647	36,415	74,132
67,207	-	112,956	49,434	229,597
54,796	-	92,096	36,057	182,949
19,743	-	33,183	22,065	74,991
27,826	-	46,767	62,020	136,613
6,878	-	11,560	14,245	32,683
7,733	-	12,997	5,372	26,102
67,871	-	114,071	46,374	228,316
5,185	-	8,714	3,834	17,733
54,883	-	92,242	36,059	183,184
47,237	-	79,392	25,832	152,461
5,272	-	8,860	7,422	21,554
97,023	-	163,067	67,940	328,030
14,175	-	23,823	61,249	99,247
93,532	-	157,199	67,940	318,671
12,516	-	21,036	10,428	43,980
8,711	-	14,640	7,255	30,606
8,257	-	13,877	8,292	30,426
72,514	-	121,875	52,111	246,500
8,257	-	13,877	12,416	34,550
6,319	-	10,621	2,356	19,296
10,648	-	17,897	2,999	31,544
564,263	-	948,358	295,577	1,808,198
-	-	-	-	-
1,178,627	-	1,980,920	1,428,258	4,587,805
26,586	-	44,684	112,270	183,540
\$ 174,564,848	\$ -	\$ 293,391,422	\$ 156,107,825	\$ 624,064,095

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
\$ -	\$ -	\$ (3,422)	\$ (3,422)
-	-	(1,097)	(1,097)
-	-	(5,172)	(5,172)
96,912	-	4,927	101,839
16,933	-	(1,705)	15,228
80,882	-	4,263	85,145
65,945	-	4,500	70,445
23,761	-	167	23,928
33,487	-	(1,683)	31,804
8,277	-	212	8,489
9,307	-	711	10,018
81,681	-	4,936	86,617
6,240	-	386	6,626
66,050	-	4,113	70,163
56,849	-	5,015	61,864
6,345	-	22	6,367
116,765	-	10,292	127,057
17,059	-	1,386	18,445
112,563	-	9,892	122,455
15,063	-	1,332	16,395
10,483	-	748	11,231
9,937	-	1,070	11,007
87,269	-	7,436	94,705
9,937	-	352	10,289
7,605	-	427	8,032
12,815	-	820	13,635
679,076	-	13,475,502	14,154,578
-	-	-	-
1,418,446	-	(96,856)	1,321,590
31,996	-	(13,044)	18,952
\$ 210,084,195	\$ -	\$ -	\$ 210,084,195

## Indiana Public Retirement System

### Teachers' 1996 Defined Benefit Account

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

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#### **Summary**

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

#### **Plan Description**

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

#### **Special Funding Situation**

This pension plan does not have a special funding situation.

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

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

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

The components of the collective net pension liability at June 30, 2020 is as follows:

Total pension liability	\$ 6,403,252,089
Plan fiduciary net position	<u>6,325,311,322</u>
Net pension liability	<u><u>\$ 77,940,767</u></u>

#### **Actuarial Assumptions**

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2020 using member census data as of June 30, 2019. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2019 to the June 30, 2020 measurement date. The valuation was performed using the assumptions in place at the time of the valuation as reported within the System's Comprehensive Annual Financial Report (CAFR) as of June 30, 2020.

## Indiana Public Retirement System

### Teachers' 1996 Defined Benefit Account

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

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#### Actuarial Assumptions (Continued)

For details, please refer to Note 8 of the System's June 30, 2020 CAFR's, which can be found on the INPRS website at:

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

As a result of the 2014-2019 Experience Study completed in February 2020, there were changes to many assumptions. Details concerning the Experience Study Report can be found at:

[https://www.in.gov/inprs/files/INPRSExperienceStudy\\_2020.pdf](https://www.in.gov/inprs/files/INPRSExperienceStudy_2020.pdf)

Actuarial assumptions that changed which impact the liability are:

- The future salary increase assumption changed from a table ranging from 2.50 percent to 12.50 percent to a table ranging from 2.75 percent to 12.00 percent.
- The mortality assumption changed from the RP-2014 White Collar Mortality Table with Social Security Administration generational projection scale from 2006 to the Pub-2010 Public Retirement Plans Mortality Tables with a fully generational projection of mortality improvements using SOA Scale MP-2019. Specific mortality table variants and adjustments are used for different subpopulations.
- The retirement assumption was updated based on recent experience and was updated from an age-based table split by regular retirement, rule of 85 retirement, and early retirement to an age-based table dependent on eligibility for a reduced benefit or unreduced benefit. Additionally, for actives who are eligible for early retirement (reduced benefit), 30 percent are now assumed to commence benefits immediately and 70 percent are assumed to commence benefits at unreduced retirement eligibility. Previously, all active retirements were assumed to commence benefits immediately.
- The termination assumption was updated based on recent experience. The age-based table and service-based tables which were used previously were replaced by one service-based table.
- The disability assumption was updated based on recent experience.
- The marital assumption was updated based on recent experience. Eighty percent of male members and 75 percent of female members are assumed to be married or to have a dependent beneficiary. Previously, 100 percent of members were assumed to be married or to have a dependent beneficiary. Additionally, for female members, the assumption for their spouse's age changed from 2 years older to 3 years older.
- The load placed on the final average earnings to account for additional wages received upon termination, such as severance pay or unused sick leave, decreased from \$400 to \$200.

## Indiana Public Retirement System

### Teachers' 1996 Defined Benefit Account

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

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#### Other Assumptions:

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

- Funding at 6.75 percent, net of administrative and investment expenses.
- Inflation at 2.25 percent per year.
- Cost of Living Increases – A service-based 13th check will be paid in the 2020 and 2021 fiscal years. Thereafter, the following COLA's compounded annually, are assumed: 0.4 percent beginning on January 1, 2022, 0.5 percent beginning on January 1, 2034, and 0.6 percent on January 1, 2039.

The change in the collective net pension liability (asset) for fiscal year 2020 is calculated as set forth in the following table:

Net pension liability (asset) - beginning July 1, 2019	\$ (143,659,162)
Total pension expense	210,084,195
Change in deferred outflows of resources	86,485,483
Change in deferred inflows of resources	113,755,513
Defined benefit plan employer contributions*	<u>(188,725,262)</u>
Net pension liability (asset) - ending June 30, 2020	<u><u>\$ 77,940,767</u></u>

\* Does not include \$64,089 in employer contributions for INPRS members

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

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

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

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

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

<https://www.in.gov/inprs/files/2020Actuarial%20ReportTRF96.pdf>



## Indiana Public Retirement System

### Teachers' 1996 Defined Benefit Account

#### Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2020

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#### Average Expected Remaining Service Lives

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

	<u>Years</u>
June 30, 2020	10.60
June 30, 2019	10.07
June 30, 2018	9.47
June 30, 2017	11.00
June 30, 2016	10.00
June 30, 2015	9.00
June 30, 2014	7.00

#### Collective Pension Expense

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

The components of the collective pension expense, for the period ended June 30, 2020, comprises the following:

Service cost	\$	183,632,094
Interest on the total pension liability		411,329,073
Projected earnings on plan investments		(414,832,225)
Miscellaneous (income)/expense		(43,000)
Pension plan administrative expenses		5,025,299
Recognition of outflow (inflow) of resources due to amortization		24,972,954
		<hr/>
Total pension expense - Schedule of Pension Amounts	\$	<u>210,084,195</u>

#### Additional Financial and Actuarial Information

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

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

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

**OTHER INFORMATION  
(UNAUDITED)**

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
1005	\$ 239,809	\$ (41,003)	\$ (27,200)	\$ 4,534	\$ 13,272	\$ (52,099)	\$ (219,526)	\$ (322,022)
1006	205,974	(37,574)	(25,742)	1,460	8,950	(47,085)	(193,927)	(293,918)
1007	293,352	(51,011)	(33,809)	5,738	16,626	(64,839)	(268,514)	(395,809)
2013	5,378,806	(1,006,676)	(696,311)	17,237	213,698	(1,256,174)	(5,249,163)	(7,977,389)
2016	1,877,611	(308,419)	(200,582)	47,343	115,604	(395,108)	(1,597,953)	(2,339,115)
2017	1,304,351	(184,353)	(109,486)	62,637	110,028	(244,538)	(1,084,788)	(1,450,500)
2018	1,432,391	(223,991)	(141,952)	46,662	98,594	(289,942)	(1,208,374)	(1,719,003)
3011	154,857	(26,304)	(17,250)	3,566	9,297	(33,582)	(135,162)	(199,435)
3013	2,045,065	(363,776)	(245,827)	25,347	100,009	(458,594)	(1,850,963)	(2,793,804)
4005	287,155	(53,694)	(37,222)	647	11,074	(66,935)	(271,581)	(417,711)
5003	257,280	(44,299)	(29,873)	3,292	12,424	(55,895)	(224,427)	(338,778)
6003	1,469,897	(231,104)	(146,569)	47,781	101,291	(299,060)	(1,230,950)	(1,758,611)
6013	700,655	(144,529)	(104,485)	(12,420)	12,928	(176,720)	(715,135)	(1,140,361)
6015	289,027	(51,032)	(34,414)	3,792	14,311	(64,391)	(262,977)	(394,711)
7001	350,743	(74,470)	(54,367)	(8,148)	4,577	(90,630)	(368,634)	(591,672)
8006	192,843	(30,215)	(19,193)	6,147	13,124	(39,075)	(169,559)	(238,771)
8009	224,061	(38,381)	(25,449)	4,284	12,470	(48,778)	(203,557)	(299,411)
9001	696,119	(150,783)	(110,823)	(18,953)	6,342	(182,906)	(735,175)	(1,192,298)
9002	155,045	(27,799)	(18,518)	2,821	8,697	(35,261)	(144,884)	(214,944)
9003	210,713	(34,768)	(22,602)	5,368	13,069	(44,548)	(171,858)	(255,339)
10000	811,264	(151,722)	(105,073)	2,176	31,705	(189,222)	(765,518)	(1,177,654)
10013	229,561	(52,050)	(38,637)	(7,800)	690	(62,832)	(254,991)	(415,620)
10016	1,923,174	(395,118)	(284,795)	(31,157)	38,678	(483,805)	(1,983,942)	(3,140,139)
11015	811,507	(138,624)	(92,048)	15,034	44,517	(176,067)	(731,130)	(1,078,318)
12001	173,113	(37,094)	(27,106)	(4,141)	2,181	(45,124)	(180,412)	(291,696)
12002	185,691	(30,842)	(20,230)	4,168	10,886	(39,373)	(163,897)	(239,288)
12003	159,247	(27,139)	(18,038)	2,888	8,649	(34,456)	(143,798)	(211,894)
12004	614,813	(129,523)	(94,048)	(12,488)	9,968	(158,041)	(636,384)	(1,020,516)
13009	257,379	(44,884)	(30,223)	3,484	12,764	(56,669)	(235,650)	(351,178)
14009	337,699	(60,550)	(41,249)	3,124	15,341	(76,065)	(303,268)	(462,667)
14010	162,058	(25,115)	(15,853)	5,441	11,304	(32,561)	(139,306)	(196,090)
14011	208,513	(33,791)	(21,907)	5,415	12,937	(43,345)	(174,492)	(255,183)
14025	25,656	(3,763)	(2,297)	1,073	2,001	(4,942)	(20,441)	(28,369)
15018	376,401	(72,435)	(50,601)	(404)	13,416	(89,986)	(364,600)	(564,610)
15020	425,455	(80,622)	(56,155)	94	15,581	(100,290)	(403,059)	(624,451)
16001	359,113	(59,779)	(39,309)	7,754	20,712	(76,235)	(322,924)	(469,781)
16002	373,559	(66,374)	(44,896)	4,483	18,078	(83,640)	(341,308)	(513,657)
17001	457,542	(76,001)	(49,852)	10,266	26,819	(97,022)	(400,863)	(586,653)
17004	275,521	(54,983)	(39,235)	(3,031)	6,937	(67,642)	(270,574)	(428,528)
17006	598,539	(120,379)	(86,105)	(7,307)	14,388	(147,931)	(592,629)	(939,963)
18005	139,537	(25,499)	(17,526)	804	5,851	(31,908)	(126,908)	(195,186)
18008	147,758	(27,614)	(19,125)	392	5,765	(34,438)	(133,579)	(208,599)
18012	860,225	(240,056)	(189,968)	(74,812)	(43,106)	(280,322)	(1,101,909)	(1,930,173)
18014	170,778	(31,979)	(22,247)	126	6,287	(39,802)	(160,632)	(248,247)
18015	218,746	(39,759)	(26,970)	2,434	10,529	(50,040)	(210,702)	(314,508)
18016	463,589	(68,341)	(41,947)	18,732	35,439	(89,558)	(361,549)	(507,224)
18017	448,417	(72,514)	(46,893)	12,012	28,230	(93,110)	(379,772)	(552,047)
19016	218,049	(36,231)	(23,768)	4,886	12,775	(46,249)	(190,118)	(278,705)
19017	298,168	(48,638)	(31,434)	8,118	19,008	(62,468)	(252,578)	(367,992)
19019	138,649	(23,452)	(15,548)	2,622	7,625	(29,805)	(129,252)	(187,810)
19020	580,067	(98,170)	(65,057)	11,073	32,034	(124,790)	(504,963)	(749,873)
20015	478,196	(79,791)	(52,461)	10,372	27,672	(101,761)	(420,530)	(616,499)
20018	963,350	(162,709)	(107,426)	19,674	54,668	(207,150)	(833,563)	(1,236,506)
20019	1,363,775	(299,223)	(221,195)	(41,805)	7,587	(361,948)	(1,444,916)	(2,361,500)
20020	744,105	(126,967)	(84,224)	14,046	41,102	(161,328)	(656,328)	(973,699)
20021	267,172	(44,867)	(29,566)	5,611	15,297	(57,166)	(236,706)	(347,397)
20022	341,220	(53,200)	(33,598)	11,469	23,877	(68,958)	(274,821)	(395,231)
20023	2,438,595	(533,797)	(393,255)	(70,140)	18,823	(646,777)	(2,571,157)	(4,196,303)
21010	615,559	(110,261)	(75,178)	5,479	27,687	(138,463)	(568,895)	(859,631)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ 1,516,864	\$ 99,219	\$ (1,047,194)
1,300,237	85,049	(897,642)
1,890,301	123,645	(1,305,002)
34,106,686	2,230,930	(23,546,144)
11,850,487	775,144	(8,181,190)
8,227,291	538,150	(5,679,853)
9,015,512	589,708	(6,224,015)
994,958	65,081	(686,887)
12,961,742	847,832	(8,948,364)
1,810,109	118,400	(1,249,640)
1,585,260	103,692	(1,094,412)
9,289,691	607,642	(6,413,300)
4,400,574	287,843	(3,038,013)
1,826,195	119,452	(1,260,745)
2,209,164	144,502	(1,525,135)
1,211,227	79,227	(836,192)
1,421,181	92,960	(981,137)
4,391,280	287,235	(3,031,597)
1,019,981	66,717	(704,162)
1,336,938	87,450	(922,978)
5,126,358	335,317	(3,539,070)
1,473,968	96,413	(1,017,579)
12,123,594	793,008	(8,369,734)
5,118,374	334,795	(3,533,559)
1,097,671	71,799	(757,796)
1,166,186	76,281	(805,097)
1,000,201	65,423	(690,506)
3,898,448	254,999	(2,691,362)
1,611,117	105,384	(1,112,263)
2,120,988	138,735	(1,464,261)
1,017,836	66,577	(702,681)
1,305,957	85,423	(901,590)
161,100	10,538	(111,218)
2,399,338	156,942	(1,656,425)
2,688,651	175,866	(1,856,157)
2,249,559	147,144	(1,553,022)
2,360,255	154,385	(1,629,443)
2,873,582	187,962	(1,983,827)
1,730,512	113,193	(1,194,689)
3,766,423	246,363	(2,600,215)
876,159	57,310	(604,872)
932,877	61,020	(644,028)
5,504,323	360,040	(3,800,005)
1,069,431	69,952	(738,300)
1,405,453	91,931	(970,279)
2,900,392	189,716	(2,002,336)
2,815,553	184,166	(1,943,766)
1,369,587	89,585	(945,518)
1,890,540	123,661	(1,305,167)
868,533	56,811	(599,607)
3,638,925	238,023	(2,512,195)
3,003,344	196,450	(2,073,410)
6,075,202	397,381	(4,194,121)
8,574,632	560,870	(5,919,646)
4,697,155	307,243	(3,242,763)
1,681,420	109,982	(1,160,797)
2,154,114	140,901	(1,487,130)
15,444,490	1,010,229	(10,662,372)
3,855,314	252,177	(2,661,583)

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
21011	\$ -	\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ (754)	\$ (4,929)	\$ (8,699)
22001	2,288,232	(389,202)	(260,109)	36,684	118,400	(492,978)	(1,975,492)	(2,962,697)
23001	98,480	(24,367)	(18,739)	(5,798)	(2,235)	(28,892)	(119,933)	(199,964)
23002	181,828	(29,268)	(18,825)	5,184	11,794	(37,663)	(154,381)	(223,159)
23003	178,240	(35,362)	(25,175)	(1,755)	4,694	(43,551)	(175,547)	(276,696)
24015	354,330	(68,999)	(48,531)	(1,473)	11,484	(85,454)	(365,635)	(558,608)
25006	126,662	(24,199)	(16,960)	(318)	4,264	(30,018)	(121,809)	(189,040)
25007	310,930	(60,614)	(42,800)	(1,844)	9,432	(74,934)	(303,054)	(473,814)
26013	378,496	(78,843)	(57,005)	(6,798)	7,025	(96,398)	(392,135)	(624,154)
26014	333,595	(51,444)	(32,440)	11,250	23,279	(66,721)	(271,700)	(387,776)
26015	149,183	(29,465)	(20,754)	(729)	4,785	(36,467)	(148,718)	(231,348)
27011	636,412	(119,979)	(83,606)	18	23,042	(149,218)	(653,994)	(983,737)
27014	219,797	(42,504)	(29,977)	(1,177)	6,752	(52,575)	(212,253)	(331,734)
27015	397,843	(74,638)	(51,529)	1,602	16,231	(93,216)	(384,536)	(586,086)
27016	283,410	(52,199)	(35,947)	1,416	11,704	(65,263)	(262,325)	(402,614)
28002	179,479	(31,630)	(21,411)	2,085	8,554	(39,846)	(183,824)	(266,072)
28004	191,680	(31,802)	(20,685)	4,872	11,908	(40,738)	(166,890)	(243,335)
28005	142,666	(25,973)	(17,636)	1,529	6,806	(32,674)	(135,609)	(203,557)
28006	130,848	(20,857)	(13,379)	3,815	8,549	(26,869)	(110,591)	(159,332)
28007	103,640	(22,451)	(16,528)	(2,909)	841	(27,213)	(109,805)	(178,065)
28008	53,366	(8,772)	(5,722)	1,290	3,221	(11,224)	(44,234)	(65,441)
29008	2,255,846	(356,143)	(226,309)	72,186	154,371	(460,514)	(1,922,968)	(2,739,377)
29009	3,612,972	(592,715)	(385,077)	92,296	223,730	(759,632)	(3,147,450)	(4,568,848)
29012	352,859	(65,307)	(45,141)	1,221	13,986	(81,518)	(333,591)	(510,350)
29013	4,456,529	(741,271)	(486,194)	100,242	261,705	(946,323)	(3,816,863)	(5,628,704)
29014	1,795,431	(282,611)	(180,190)	55,283	120,116	(364,946)	(1,481,943)	(2,134,291)
29015	196,851	(34,667)	(23,318)	2,772	9,956	(43,789)	(188,299)	(277,345)
30012	217,027	(33,760)	(21,356)	7,160	15,011	(43,731)	(183,116)	(259,792)
30013	873,339	(131,951)	(82,076)	32,589	64,160	(172,045)	(703,382)	(992,705)
30014	769,771	(102,222)	(58,156)	43,155	71,049	(137,646)	(577,285)	(761,105)
30015	616,829	(84,802)	(49,459)	31,796	54,168	(113,214)	(463,333)	(624,844)
30016	-	(37,031)	(37,031)	(37,031)	(37,031)	(37,031)	(152,749)	(337,904)
31001	115,014	(20,794)	(14,221)	891	5,051	(26,078)	(107,355)	(162,506)
31006	513,196	(104,247)	(74,801)	(7,105)	11,534	(127,918)	(524,328)	(826,865)
31008	270,981	(56,986)	(41,183)	(4,849)	5,155	(69,691)	(282,969)	(450,523)
32004	1,929,204	(302,785)	(191,334)	64,900	135,449	(392,379)	(1,548,409)	(2,234,558)
32005	426,293	(82,550)	(57,778)	(825)	14,856	(102,464)	(414,828)	(643,589)
32006	1,016,577	(159,710)	(101,150)	33,483	70,552	(206,785)	(878,304)	(1,241,914)
32007	1,889,004	(293,750)	(185,045)	64,874	133,684	(381,136)	(1,558,428)	(2,219,801)
32008	263,590	(48,082)	(33,016)	1,620	11,156	(60,192)	(247,530)	(376,044)
32010	298,536	(51,229)	(33,867)	6,052	17,043	(65,187)	(260,864)	(388,052)
33001	110,041	(18,818)	(12,529)	1,930	5,911	(23,874)	(96,573)	(143,953)
33005	169,999	(40,677)	(30,728)	(7,853)	(1,555)	(48,676)	(183,070)	(312,559)
33007	194,398	(40,091)	(28,866)	(3,060)	4,045	(49,114)	(195,361)	(312,447)
33008	78,102	(13,610)	(9,146)	1,117	3,943	(17,199)	(73,756)	(108,651)
33010	542,259	(105,525)	(74,533)	(3,281)	16,336	(130,438)	(528,420)	(825,861)
34001	307,391	(54,713)	(37,034)	3,610	14,800	(68,924)	(278,020)	(420,281)
34002	252,189	(49,166)	(34,666)	(1,332)	7,846	(60,822)	(243,155)	(381,295)
34003	496,971	(87,313)	(58,910)	6,391	24,371	(110,146)	(461,418)	(687,025)
34005	1,045,184	(208,116)	(147,349)	(7,643)	30,822	(256,966)	(1,039,415)	(1,628,667)
34007	221,452	(38,292)	(25,635)	3,464	11,476	(48,467)	(199,499)	(296,953)
35015	834,690	(157,211)	(109,347)	694	30,991	(195,687)	(814,232)	(1,244,792)
35016	12,481	(1,659)	(946)	695	1,146	(2,233)	(9,335)	(12,332)
36001	39,491	(6,565)	(4,307)	883	2,312	(8,380)	(36,315)	(52,372)
36008	61,351	(15,205)	(11,698)	(3,636)	(1,416)	(18,024)	(75,816)	(125,795)
36013	885,497	(142,578)	(91,910)	24,580	56,653	(183,310)	(772,031)	(1,108,596)
36014	265,403	(51,988)	(36,797)	(1,872)	7,744	(64,200)	(251,457)	(398,570)
37006	272,724	(59,498)	(43,800)	(7,708)	2,229	(72,118)	(286,182)	(467,077)
37010	545,155	(90,719)	(59,567)	12,053	31,773	(115,762)	(477,821)	(700,043)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ -	\$ -	\$ -
14,186,315	927,932	(9,793,769)
618,542	40,459	(427,021)
1,147,598	75,065	(792,264)
1,119,477	73,225	(772,850)
2,249,320	147,129	(1,552,857)
795,490	52,033	(549,180)
1,957,625	128,049	(1,351,480)
2,399,815	156,973	(1,656,754)
2,088,340	136,599	(1,441,722)
957,185	62,610	(660,810)
3,997,110	261,452	(2,759,474)
1,376,617	90,045	(950,371)
2,539,586	166,115	(1,753,247)
1,785,920	116,818	(1,232,941)
1,123,051	73,459	(775,318)
1,221,594	79,905	(843,349)
916,076	59,921	(632,429)
821,823	53,756	(567,360)
650,953	42,579	(449,397)
335,188	21,925	(231,403)
14,267,699	933,255	(9,849,954)
22,817,785	1,492,519	(15,752,654)
2,216,076	144,954	(1,529,906)
28,030,889	1,833,510	(19,351,611)
11,255,299	736,213	(7,770,292)
1,247,094	81,573	(860,953)
1,363,033	89,156	(940,994)
5,480,849	358,504	(3,783,799)
4,842,527	316,751	(3,343,122)
3,883,911	254,048	(2,681,326)
-	-	-
722,328	47,248	(498,671)
3,235,818	211,656	(2,233,903)
1,736,708	113,599	(1,198,967)
12,247,636	801,122	(8,455,368)
2,722,253	178,063	(1,879,355)
6,435,294	420,935	(4,442,717)
11,945,812	781,380	(8,246,999)
1,655,563	108,291	(1,142,946)
1,908,056	124,807	(1,317,259)
691,109	45,206	(477,119)
1,093,381	71,518	(754,835)
1,233,510	80,684	(851,575)
490,568	32,088	(338,672)
3,405,736	222,770	(2,351,209)
1,942,730	127,075	(1,341,198)
1,593,363	104,222	(1,100,006)
3,121,309	204,166	(2,154,850)
6,677,777	436,796	(4,610,120)
1,390,916	90,980	(960,243)
5,259,813	344,046	(3,631,203)
78,405	5,129	(54,128)
248,084	16,227	(171,269)
385,353	25,206	(266,035)
5,568,071	364,209	(3,844,015)
1,669,385	109,195	(1,152,489)
1,725,150	112,843	(1,190,987)
3,423,371	223,924	(2,363,383)

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
38011	\$ 581,420	\$ (124,298)	\$ (90,970)	\$ (14,349)	\$ 6,747	\$ (151,089)	\$ (611,759)	\$ (985,718)
39003	179,569	(35,109)	(24,582)	(378)	6,286	(43,572)	(182,830)	(280,185)
39004	434,048	(81,775)	(56,968)	64	15,767	(101,716)	(389,747)	(614,375)
39005	76,581	(21,163)	(16,786)	(6,722)	(3,951)	(24,682)	(99,424)	(172,728)
40001	755,914	(146,071)	(102,383)	(1,943)	25,712	(181,191)	(734,846)	(1,140,722)
41003	1,470,924	(234,985)	(150,782)	42,805	96,105	(302,675)	(1,237,633)	(1,787,165)
41005	839,035	(148,157)	(99,871)	11,142	41,708	(186,974)	(747,437)	(1,129,589)
41006	111,746	(19,738)	(13,351)	1,332	5,374	(24,872)	(95,762)	(147,017)
41007	285,722	(48,171)	(31,562)	6,624	17,138	(61,523)	(257,357)	(374,851)
41009	111,850	(25,628)	(18,787)	(3,060)	1,270	(31,128)	(124,554)	(201,887)
41010	1,206,632	(208,661)	(139,026)	21,069	65,148	(264,640)	(1,081,065)	(1,607,175)
41011	669,928	(104,701)	(66,275)	22,071	46,395	(135,592)	(556,119)	(794,221)
41012	122,911	(35,839)	(28,793)	(12,591)	(8,131)	(41,504)	(164,483)	(291,341)
42001	181,296	(28,878)	(18,329)	5,924	12,602	(37,358)	(153,062)	(219,101)
42002	184,317	(28,414)	(17,832)	6,496	13,194	(36,920)	(151,778)	(215,254)
42003	490,523	(79,311)	(51,576)	12,190	29,746	(101,607)	(409,371)	(599,929)
43005	1,134,187	(211,743)	(146,246)	4,337	45,797	(264,396)	(1,112,052)	(1,684,303)
43006	594,263	(107,802)	(73,461)	5,492	27,229	(135,408)	(549,277)	(833,227)
43007	296,977	(54,738)	(37,518)	2,071	12,971	(68,581)	(277,197)	(422,992)
43011	200,526	(44,703)	(33,183)	(6,699)	593	(53,963)	(212,531)	(350,486)
44001	280,518	(61,527)	(45,248)	(7,820)	2,486	(74,615)	(316,612)	(503,336)
44002	211,651	(38,501)	(26,342)	1,610	9,307	(48,274)	(201,509)	(303,709)
44003	360,412	(66,951)	(46,130)	1,738	14,918	(83,688)	(348,772)	(528,885)
45005	280,852	(48,828)	(32,777)	4,125	14,286	(61,731)	(247,529)	(372,454)
45013	708,797	(167,059)	(126,403)	(32,933)	(7,197)	(199,742)	(765,295)	(1,298,629)
45014	179,854	(38,524)	(28,217)	(4,523)	2,001	(46,809)	(190,584)	(306,656)
45016	351,980	(68,947)	(48,469)	(1,391)	11,571	(85,408)	(338,023)	(530,667)
45017	2,205,113	(441,850)	(315,078)	(23,620)	56,628	(543,761)	(2,286,290)	(3,553,971)
45018	532,812	(92,643)	(62,192)	7,816	27,091	(117,121)	(475,617)	(712,666)
45019	581,493	(103,968)	(70,629)	6,020	27,124	(130,769)	(536,405)	(808,627)
45020	667,570	(112,016)	(73,328)	15,618	40,107	(143,117)	(575,786)	(848,522)
45022	184,522	(31,950)	(21,404)	2,842	9,517	(40,428)	(168,760)	(250,183)
45025	1,137,161	(234,957)	(169,125)	(17,775)	23,896	(287,878)	(1,158,850)	(1,844,689)
45026	282,756	(61,644)	(45,361)	(7,925)	2,382	(74,733)	(309,999)	(497,280)
45027	778,052	(224,897)	(182,225)	(84,120)	(57,109)	(259,200)	(998,455)	(1,806,006)
45028	501,020	(96,855)	(67,694)	(650)	17,809	(120,298)	(482,022)	(749,710)
45029	1,651,116	(296,067)	(201,461)	16,043	75,928	(372,119)	(1,521,532)	(2,299,208)
45030	1,545,406	(241,148)	(153,271)	48,762	104,388	(311,790)	(1,288,463)	(1,841,522)
45031	367,329	(54,524)	(33,485)	14,884	28,202	(71,437)	(288,013)	(404,373)
45032	503,088	(100,944)	(72,044)	(5,601)	12,693	(124,176)	(492,186)	(782,258)
45033	-	(6)	(6)	(6)	(6)	(6)	(3)	(33)
45034	-	(688)	(688)	(688)	(688)	(688)	(2,863)	(6,303)
46008	153,097	(27,326)	(18,525)	1,710	7,281	(34,402)	(140,931)	(212,193)
46009	67,476	(13,473)	(9,476)	(288)	2,242	(16,686)	(64,460)	(102,141)
46014	156,139	(24,134)	(15,238)	5,213	10,844	(31,285)	(131,408)	(186,008)
46020	425,336	(69,181)	(44,973)	10,683	26,007	(88,642)	(365,563)	(531,669)
46021	1,205,934	(202,343)	(132,243)	28,922	73,296	(258,696)	(1,060,399)	(1,551,463)
46022	1,061,446	(210,578)	(148,450)	(5,613)	33,715	(260,523)	(1,038,890)	(1,630,339)
47011	283,006	(55,140)	(38,913)	(1,607)	8,664	(68,184)	(272,197)	(427,377)
47013	754,681	(137,107)	(93,378)	7,157	34,838	(172,260)	(714,366)	(1,075,116)
48014	239,185	(47,021)	(33,206)	(1,447)	7,297	(58,125)	(234,680)	(367,182)
48016	1,335,533	(211,547)	(134,900)	41,314	89,831	(273,162)	(1,190,246)	(1,678,710)
48017	227,255	(39,136)	(25,957)	4,341	12,683	(49,730)	(206,567)	(304,366)
48020	472,613	(75,856)	(48,937)	12,951	29,991	(97,496)	(406,400)	(585,747)
48021	703,540	(108,007)	(67,943)	24,167	49,527	(140,214)	(570,178)	(812,648)
49002	1,295,463	(228,691)	(154,025)	17,638	64,901	(288,714)	(1,154,941)	(1,743,832)
49004	3,952,366	(714,875)	(488,322)	32,536	175,943	(896,997)	(3,577,730)	(5,469,445)
49005	3,113,089	(529,179)	(349,865)	62,388	175,893	(673,327)	(2,760,810)	(4,074,900)
49006	3,386,117	(528,619)	(334,241)	112,646	235,688	(684,876)	(2,866,104)	(4,065,506)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ 3,662,399	\$ 239,559	\$ (2,528,401)
1,156,892	75,673	(798,680)
2,726,066	178,313	(1,881,987)
481,035	31,465	(332,091)
4,800,941	314,031	(3,314,413)
9,253,229	605,257	(6,388,128)
5,306,284	347,086	(3,663,286)
701,833	45,907	(484,522)
1,825,242	119,390	(1,260,087)
751,759	49,173	(518,990)
7,652,360	500,543	(5,282,939)
4,222,793	276,214	(2,915,278)
774,399	50,654	(534,620)
1,159,275	75,829	(800,326)
1,162,850	76,062	(802,794)
3,047,908	199,365	(2,104,176)
7,197,658	470,801	(4,969,028)
3,773,810	246,846	(2,605,316)
1,892,327	123,778	(1,306,401)
1,265,920	82,804	(873,950)
1,789,018	117,020	(1,235,080)
1,336,104	87,395	(922,402)
2,288,046	149,662	(1,579,592)
1,763,876	115,376	(1,217,722)
4,467,779	292,239	(3,084,409)
1,132,584	74,083	(781,899)
2,250,273	147,191	(1,553,515)
13,931,320	911,252	(9,617,729)
3,346,276	218,881	(2,310,160)
3,663,710	239,644	(2,529,306)
4,251,510	278,093	(2,935,103)
1,158,918	75,805	(800,079)
7,234,358	473,202	(4,994,365)
1,789,376	117,044	(1,235,326)
4,689,291	306,728	(3,237,334)
3,204,599	209,614	(2,212,351)
10,396,418	680,033	(7,177,348)
9,656,932	631,663	(6,666,831)
2,311,997	151,228	(1,596,127)
3,175,882	207,736	(2,192,526)
-	-	-
-	-	-
967,195	63,265	(667,720)
439,211	28,729	(303,217)
977,561	63,943	(674,876)
2,660,292	174,011	(1,836,578)
7,703,478	503,887	(5,318,230)
6,827,438	446,585	(4,713,441)
1,783,179	116,638	(1,231,049)
4,805,469	314,327	(3,317,539)
1,518,056	99,297	(1,048,016)
8,422,827	550,940	(5,814,845)
1,448,230	94,729	(999,811)
2,958,183	193,496	(2,042,233)
4,402,719	287,983	(3,039,494)
8,205,247	536,708	(5,664,635)
24,896,354	1,628,479	(17,187,630)
19,705,175	1,288,922	(13,603,810)
21,360,618	1,397,205	(14,746,674)



Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
49007	\$ 2,287,903	\$ (451,412)	\$ (319,173)	\$ (15,149)	\$ 68,558	\$ (557,717)	\$ (2,279,016)	\$ (3,553,909)
49008	2,501,376	(457,822)	(315,174)	12,783	103,079	(572,494)	(2,368,727)	(3,598,355)
49009	2,562,241	(477,007)	(329,123)	10,868	104,478	(595,888)	(2,453,711)	(3,740,383)
49010	578,901	(111,562)	(78,478)	(2,415)	18,527	(138,158)	(572,297)	(884,383)
49011	6,233,807	(1,326,045)	(969,091)	(148,423)	77,533	(1,613,011)	(6,432,111)	(10,411,148)
49012	460,760	(75,559)	(49,085)	11,782	28,540	(96,841)	(410,039)	(591,202)
49015	1,702,120	(272,707)	(174,382)	51,673	113,912	(351,749)	(1,434,989)	(2,068,242)
49016	173,876	(11,542)	(1,606)	21,236	27,525	(19,529)	(83,560)	(67,476)
49017	-	(13,449)	(13,449)	(13,449)	(13,449)	(13,449)	(59,112)	(126,357)
49018	51,931	(25,954)	(22,807)	(15,573)	(13,581)	(28,484)	(110,306)	(216,705)
50003	242,504	(46,110)	(31,950)	605	9,568	(57,493)	(237,035)	(362,415)
50004	154,290	(31,019)	(22,200)	(1,926)	3,657	(38,108)	(144,349)	(233,945)
50007	147,809	(24,274)	(15,523)	4,594	10,133	(31,308)	(142,426)	(198,804)
50009	96,063	(16,225)	(10,723)	1,926	5,409	(20,648)	(84,344)	(124,605)
50010	571,054	(111,063)	(78,050)	(2,149)	18,749	(137,603)	(578,975)	(889,091)
51004	112,320	(19,070)	(12,570)	2,375	6,490	(24,296)	(100,194)	(147,265)
51006	142,805	(25,962)	(17,822)	892	6,045	(32,505)	(135,956)	(205,308)
51008	136,479	(20,541)	(12,740)	5,194	10,131	(26,811)	(111,467)	(156,234)
52001	121,348	(25,231)	(18,296)	(2,351)	2,039	(30,806)	(136,001)	(210,646)
52003	353,157	(68,507)	(48,471)	(2,407)	10,275	(84,613)	(339,188)	(532,911)
52004	361,968	(75,949)	(55,166)	(7,385)	5,771	(92,656)	(376,965)	(602,350)
52005	284,630	(54,312)	(37,955)	(350)	10,004	(67,461)	(281,189)	(431,263)
53012	479,669	(76,597)	(49,141)	13,981	31,360	(98,668)	(399,320)	(578,385)
53013	2,435,824	(415,358)	(275,681)	45,445	133,860	(527,642)	(2,109,066)	(3,148,442)
54014	476,459	(83,049)	(55,614)	7,461	24,827	(105,104)	(440,217)	(651,696)
54015	257,896	(49,741)	(35,047)	(1,266)	8,035	(61,552)	(242,011)	(381,582)
54016	371,087	(66,132)	(44,822)	4,170	17,659	(83,263)	(351,989)	(524,377)
55003	63,846	(15,367)	(11,736)	(3,387)	(1,089)	(18,287)	(72,528)	(122,394)
55004	736,103	(143,892)	(101,394)	(3,688)	23,214	(178,056)	(723,147)	(1,126,963)
55005	707,443	(139,472)	(99,060)	(6,150)	19,431	(171,959)	(678,269)	(1,075,479)
55008	225,204	(37,411)	(24,587)	4,896	13,014	(47,720)	(198,368)	(290,176)
56009	158,633	(31,093)	(21,873)	(676)	5,160	(38,504)	(162,902)	(249,888)
56010	182,364	(36,155)	(25,765)	(1,879)	4,698	(44,507)	(182,598)	(286,206)
57006	634,572	(111,880)	(75,405)	8,453	31,542	(141,201)	(580,337)	(868,828)
57007	335,739	(73,076)	(53,889)	(9,775)	2,371	(88,501)	(360,441)	(583,311)
57009	171,294	(34,100)	(24,309)	(1,801)	4,396	(41,970)	(169,002)	(266,786)
58002	161,075	(25,561)	(16,355)	4,809	10,636	(32,962)	(135,853)	(195,286)
59008	152,637	(29,187)	(20,492)	(502)	5,002	(36,177)	(136,285)	(217,641)
59010	134,410	(27,217)	(19,561)	(1,959)	2,888	(33,372)	(133,103)	(212,324)
59011	244,025	(47,875)	(33,913)	(1,815)	7,023	(59,098)	(246,364)	(382,042)
59012	37,001	(5,420)	(3,305)	1,556	2,894	(7,119)	(31,019)	(42,413)
60008	370,914	(64,241)	(43,106)	5,486	18,864	(81,231)	(337,379)	(501,607)
61000	185,908	(29,950)	(19,325)	5,103	11,828	(38,492)	(161,479)	(232,315)
61005	-	-	-	-	-	-	-	-
61006	-	-	-	-	-	-	-	-
61007	221,647	(45,081)	(32,327)	(3,003)	5,071	(55,335)	(223,271)	(353,946)
62002	43,462	(7,211)	(4,727)	984	2,556	(9,208)	(36,308)	(53,914)
62003	243,311	(50,521)	(36,237)	(3,396)	5,647	(62,005)	(254,658)	(401,170)
62004	192,252	(28,299)	(17,185)	8,367	15,403	(37,233)	(161,984)	(220,931)
63013	332,408	(69,840)	(50,842)	(7,164)	4,862	(85,112)	(333,398)	(541,494)
64001	155,678	(28,104)	(19,445)	463	5,945	(35,065)	(141,247)	(217,453)
64008	218,738	(39,175)	(26,353)	3,125	11,241	(49,483)	(202,935)	(303,580)
64009	257,225	(41,473)	(26,772)	7,027	16,333	(53,291)	(218,213)	(316,389)
64011	1,206,732	(205,197)	(135,812)	23,707	67,628	(260,974)	(1,082,118)	(1,592,766)
64013	1,029,293	(160,956)	(101,935)	33,758	71,118	(208,402)	(847,479)	(1,213,896)
64015	534,977	(80,267)	(49,509)	21,204	40,673	(104,992)	(427,337)	(600,228)
64016	1,028,373	(172,269)	(112,926)	23,507	61,071	(219,974)	(899,326)	(1,319,917)
64017	353,098	(53,839)	(33,394)	13,609	26,551	(70,274)	(292,784)	(410,131)
65001	249,898	(48,868)	(34,585)	(1,746)	7,295	(60,351)	(249,742)	(387,997)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ 14,531,988	\$ 950,542	\$ (10,032,411)
15,675,892	1,025,365	(10,822,125)
16,251,181	1,062,995	(11,219,285)
3,635,708	237,813	(2,509,974)
39,226,956	2,565,842	(27,081,009)
2,909,329	190,300	(2,008,506)
10,805,126	706,767	(7,459,506)
1,091,832	71,417	(753,766)
-	-	-
345,793	22,618	(238,724)
1,556,067	101,783	(1,074,258)
969,101	63,389	(669,036)
961,594	62,898	(663,853)
604,601	39,547	(417,397)
3,627,963	237,306	(2,504,627)
714,344	46,725	(493,160)
894,509	58,510	(617,540)
857,213	56,071	(591,792)
762,126	49,851	(526,147)
2,201,777	144,019	(1,520,035)
2,283,876	149,389	(1,576,713)
1,797,478	117,574	(1,240,920)
3,017,166	197,354	(2,082,953)
15,349,403	1,004,010	(10,596,727)
3,014,902	197,206	(2,081,390)
1,614,692	105,618	(1,114,731)
2,341,786	153,177	(1,616,692)
399,056	26,102	(275,495)
4,670,226	305,481	(3,224,172)
4,440,969	290,485	(3,065,900)
1,409,266	92,181	(972,911)
1,013,189	66,273	(699,473)
1,141,759	74,683	(788,233)
4,008,311	262,185	(2,767,207)
2,108,596	137,924	(1,455,706)
1,075,865	70,373	(742,742)
1,011,640	66,172	(698,403)
955,517	62,501	(659,658)
841,365	55,034	(580,851)
1,534,261	100,357	(1,059,204)
232,355	15,198	(160,411)
2,322,602	151,922	(1,603,448)
1,167,616	76,374	(806,084)
-	-	-
-	-	-
1,401,640	91,682	(967,646)
272,988	17,856	(188,462)
1,569,770	102,679	(1,083,718)
1,221,356	79,889	(843,184)
2,087,744	136,560	(1,441,310)
951,585	62,243	(656,943)
1,409,027	92,165	(972,747)
1,615,526	105,672	(1,115,306)
7,624,834	498,743	(5,263,937)
6,485,935	424,247	(4,477,678)
3,379,998	221,087	(2,333,440)
6,521,325	426,562	(4,502,110)
2,246,699	146,957	(1,551,048)
1,569,651	102,671	(1,083,636)

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
65003	\$ 308,246	\$ (52,343)	\$ (34,322)	\$ 7,110	\$ 18,517	\$ (66,830)	\$ (282,144)	\$ (410,012)
66001	191,050	(36,238)	(25,044)	693	7,779	(45,237)	(190,998)	(289,045)
66002	208,969	(37,811)	(25,578)	2,547	10,291	(47,645)	(188,214)	(286,410)
67010	154,053	(42,532)	(33,728)	(13,486)	(7,912)	(49,610)	(186,173)	(333,441)
67013	375,529	(62,005)	(40,613)	8,566	22,107	(79,201)	(327,525)	(478,671)
67014	174,300	(32,946)	(22,984)	(82)	6,224	(40,954)	(169,208)	(259,950)
67015	213,366	(42,241)	(29,969)	(1,754)	6,014	(52,106)	(215,686)	(335,742)
67016	-	(2,304)	(2,304)	(2,304)	(2,304)	(2,304)	(4,326)	(15,846)
67017	45,168	(10,067)	(7,397)	(1,260)	430	(12,213)	(54,858)	(85,365)
68003	75,460	(10,914)	(6,601)	3,313	6,043	(14,380)	(59,928)	(82,467)
68006	176,044	(37,687)	(27,584)	(4,358)	2,037	(45,808)	(174,590)	(287,990)
68007	151,916	(28,905)	(20,222)	(259)	5,238	(35,885)	(148,070)	(228,103)
68008	262,256	(49,930)	(34,853)	(189)	9,355	(62,050)	(256,664)	(394,331)
68011	84,248	(14,400)	(9,586)	1,482	4,530	(18,271)	(74,081)	(110,326)
68012	35,049	(5,150)	(3,154)	1,436	2,699	(6,755)	(27,440)	(38,364)
69006	385,399	(64,293)	(42,267)	8,374	22,316	(82,000)	(338,656)	(496,526)
69007	190,693	(37,569)	(26,671)	(1,615)	5,284	(46,330)	(194,626)	(301,527)
69008	586,157	(98,313)	(64,813)	12,205	33,410	(125,243)	(519,545)	(762,299)
69011	173,924	(31,905)	(21,964)	891	7,183	(39,896)	(163,094)	(248,785)
69012	144,883	(23,672)	(15,367)	3,726	8,983	(30,348)	(128,358)	(185,036)
69014	68,068	(17,132)	(13,165)	(4,043)	(1,532)	(20,322)	(79,599)	(135,793)
69015	3,518	(1,421)	(1,019)	(94)	161	(1,744)	(5,293)	(9,410)
69016	78,297	(14,093)	(9,618)	670	3,502	(17,691)	(75,285)	(112,515)
70015	336,773	(68,644)	(49,397)	(5,146)	7,038	(84,117)	(343,305)	(543,571)
71003	917,433	(161,447)	(108,887)	11,953	45,224	(203,700)	(843,366)	(1,260,223)
71004	1,579,600	(245,823)	(153,799)	57,770	116,021	(319,799)	(1,297,976)	(1,843,606)
71006	225,905	(33,478)	(20,405)	9,649	17,924	(43,986)	(184,597)	(254,893)
71007	290,618	(47,222)	(30,365)	8,389	19,060	(60,772)	(252,776)	(363,686)
71014	3,291,062	(578,379)	(390,261)	42,234	161,313	(729,605)	(3,094,841)	(4,589,539)
72007	209,561	(44,315)	(32,338)	(4,802)	2,780	(53,944)	(202,036)	(334,655)
72008	509,997	(81,711)	(51,934)	16,523	35,371	(105,647)	(436,940)	(624,338)
73009	232,961	(37,072)	(23,810)	6,680	15,075	(47,733)	(195,275)	(282,135)
73010	108,489	(19,855)	(13,547)	954	4,947	(24,925)	(103,806)	(156,232)
73013	692,730	(119,817)	(80,120)	11,147	36,276	(151,729)	(624,754)	(928,997)
73014	184,134	(36,774)	(25,973)	(1,138)	5,699	(45,458)	(188,144)	(291,788)
73015	39,106	(8,522)	(6,293)	(1,167)	244	(10,314)	(42,031)	(68,083)
74010	214,543	(41,066)	(28,804)	(615)	7,147	(50,922)	(208,130)	(322,390)
74011	356,701	(67,611)	(47,125)	(27)	12,940	(84,079)	(337,764)	(523,666)
75010	78,308	(18,412)	(13,859)	(3,391)	(509)	(22,072)	(96,716)	(154,959)
75011	268,447	(57,560)	(42,066)	(6,442)	3,366	(70,016)	(281,378)	(454,096)
75012	146,812	(28,342)	(19,855)	(343)	5,029	(35,164)	(154,434)	(233,109)
76002	64,105	(18,828)	(15,164)	(6,741)	(4,422)	(21,774)	(90,474)	(157,403)
76004	416,705	(68,441)	(44,451)	10,704	25,890	(87,727)	(368,818)	(532,843)
76005	150,731	(25,467)	(16,852)	2,954	8,407	(32,392)	(126,094)	(189,444)
77011	296,121	(49,674)	(32,749)	6,163	16,876	(63,279)	(259,816)	(382,479)
77012	131,173	(34,622)	(27,125)	(9,889)	(5,143)	(40,648)	(151,838)	(269,265)
78001	233,142	(40,306)	(26,951)	3,754	12,208	(51,042)	(213,195)	(315,532)
79001	2,152,459	(355,181)	(230,917)	54,772	133,431	(455,075)	(1,884,360)	(2,737,330)
79002	1,639,421	(272,470)	(177,265)	41,615	101,879	(349,003)	(1,471,875)	(2,127,119)
79003	480,651	(71,080)	(43,175)	20,982	38,647	(93,513)	(404,651)	(552,790)
80003	113,495	(25,796)	(19,199)	(4,032)	143	(31,099)	(120,119)	(200,102)
80004	247,912	(42,388)	(28,167)	4,527	13,529	(53,819)	(221,833)	(328,151)
81001	235,783	(56,999)	(43,403)	(12,145)	(3,538)	(67,929)	(250,069)	(434,083)
82001	3,982,284	(596,468)	(365,990)	163,892	309,784	(781,746)	(3,439,096)	(4,709,624)
83001	132,508	(21,369)	(13,796)	3,614	8,408	(27,457)	(116,207)	(166,807)
83002	290,383	(57,250)	(40,596)	(2,307)	8,234	(70,637)	(285,553)	(448,109)
84001	2,720,185	(465,352)	(308,988)	50,503	149,482	(591,051)	(2,399,545)	(3,564,951)
84002	137,452	(25,306)	(17,341)	969	6,010	(31,708)	(129,581)	(196,957)
85001	244,191	(39,343)	(25,285)	7,036	15,934	(50,644)	(209,264)	(301,566)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ 1,980,384	\$ 129,538	\$ (1,367,192)
1,230,173	80,466	(849,272)
1,344,325	87,933	(928,078)
967,552	63,288	(667,966)
2,350,723	153,762	(1,622,862)
1,094,692	71,604	(755,740)
1,348,615	88,213	(931,040)
-	-	-
293,364	19,189	(202,529)
473,886	30,997	(327,155)
1,110,183	72,617	(766,434)
954,207	62,415	(658,753)
1,656,873	108,377	(1,143,851)
529,056	34,606	(365,243)
219,367	14,349	(151,444)
2,420,548	158,329	(1,671,068)
1,197,644	78,338	(826,814)
3,681,345	240,798	(2,541,480)
1,092,428	71,456	(754,177)
912,621	59,695	(630,044)
435,994	28,519	(300,996)
44,207	2,892	(30,519)
491,760	32,166	(339,495)
2,115,150	138,353	(1,460,230)
5,776,000	377,810	(3,987,562)
10,112,706	661,475	(6,981,483)
1,436,553	93,965	(991,749)
1,852,409	121,167	(1,278,843)
20,672,727	1,352,210	(14,271,776)
1,316,204	86,093	(908,665)
3,272,161	214,033	(2,258,993)
1,457,405	95,329	(1,006,145)
693,134	45,338	(478,517)
4,362,444	285,349	(3,011,689)
1,187,039	77,645	(819,493)
244,986	16,025	(169,130)
1,347,423	88,135	(930,217)
2,251,227	147,253	(1,554,173)
500,339	32,727	(345,418)
1,702,749	111,377	(1,175,522)
932,639	61,004	(643,864)
402,630	26,336	(277,963)
2,636,341	172,444	(1,820,044)
946,700	61,924	(653,571)
1,859,916	121,658	(1,284,026)
823,849	53,888	(568,759)
1,467,653	96,000	(1,013,219)
13,655,591	893,217	(9,427,375)
10,462,193	684,336	(7,222,757)
3,066,616	200,588	(2,117,091)
724,949	47,419	(500,481)
1,562,740	102,219	(1,078,864)
1,494,105	97,730	(1,031,482)
25,327,701	1,656,693	(17,485,418)
832,190	54,434	(574,517)
1,830,127	119,709	(1,263,460)
17,183,224	1,123,960	(11,862,737)
875,206	57,247	(604,213)
1,544,866	101,050	(1,066,525)

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
85002	\$ 339,843	\$ (69,535)	\$ (49,655)	\$ (3,951)	\$ 8,633	\$ (85,516)	\$ (359,428)	\$ (559,452)
85003	252,131	(43,927)	(29,367)	4,108	13,324	(55,631)	(222,820)	(334,313)
85005	51,325	(11,542)	(8,609)	(1,865)	(9)	(13,900)	(55,009)	(90,934)
86005	220,412	(31,831)	(18,936)	10,712	18,875	(42,198)	(175,544)	(238,922)
87001	1,725,729	(296,509)	(197,908)	28,783	91,197	(375,773)	(1,537,833)	(2,288,043)
88004	254,257	(45,420)	(30,847)	2,657	11,882	(57,135)	(240,141)	(359,004)
88006	162,964	(24,004)	(14,462)	7,475	13,515	(31,675)	(132,672)	(181,823)
88008	325,447	(62,488)	(43,848)	(993)	10,806	(77,473)	(318,314)	(492,310)
88010	4,812	(27,770)	(27,495)	(26,862)	(26,687)	(27,992)	(108,246)	(245,052)
89001	311,013	(45,483)	(27,609)	13,484	24,798	(59,851)	(256,687)	(351,348)
89002	166,980	(30,711)	(21,167)	775	6,817	(38,384)	(140,877)	(223,547)
89003	245,092	(39,192)	(25,184)	7,021	15,889	(50,453)	(216,953)	(308,872)
89004	901,792	(186,441)	(133,700)	(12,446)	20,939	(228,838)	(931,668)	(1,472,154)
89005	128,064	(29,970)	(22,651)	(5,824)	(1,191)	(35,854)	(152,051)	(247,541)
90001	312,700	(49,796)	(31,827)	9,485	20,859	(64,242)	(276,437)	(391,958)
90002	436,132	(71,832)	(46,593)	11,434	27,410	(92,122)	(385,238)	(556,941)
90003	151,799	(19,647)	(10,825)	9,457	15,041	(26,739)	(112,232)	(144,945)
91005	137,249	(23,037)	(15,143)	3,008	8,005	(29,384)	(124,038)	(180,589)
91006	421,580	(77,093)	(52,998)	2,396	17,648	(96,462)	(392,594)	(599,103)
91009	151,505	(26,964)	(18,206)	1,929	7,473	(34,004)	(139,801)	(209,573)
91010	131,891	(25,625)	(18,087)	(756)	4,015	(31,685)	(127,888)	(200,026)
92014	181,179	(40,591)	(30,236)	(6,429)	126	(48,916)	(192,377)	(318,423)
92016	571,202	(104,061)	(71,023)	4,932	25,845	(130,620)	(518,066)	(792,993)
97001	36,492	(9,226)	(7,141)	(2,347)	(1,027)	(10,902)	(43,640)	(74,283)
97002	156,611	(29,449)	(20,498)	81	5,747	(36,644)	(145,568)	(226,331)
97003	-	(6,019)	(6,019)	(6,019)	(6,019)	(6,019)	(24,403)	(54,498)
97006	73,794	(13,386)	(9,169)	526	3,195	(16,776)	(68,342)	(103,952)
97007	27,213	(1,862)	(307)	3,268	4,252	(3,112)	(14,174)	(11,935)
97008	71,993	(15,113)	(10,998)	(1,537)	1,067	(18,421)	(72,907)	(117,909)
97009	-	(3,479)	(3,479)	(3,479)	(3,479)	(3,479)	(11,581)	(28,976)
97010	-	(12,236)	(12,236)	(12,236)	(12,236)	(12,236)	(22,213)	(83,393)
97011	61,435	(38,091)	(34,674)	(26,819)	(24,657)	(40,838)	(178,457)	(343,536)
97012	-	(5,699)	(5,699)	(5,699)	(5,699)	(5,699)	(17,963)	(46,458)
97016	52,868	(10,586)	(7,564)	(617)	1,296	(13,016)	(52,218)	(82,705)
97017	15,743	(1,437)	(537)	1,532	2,102	(2,160)	(11,721)	(12,221)
97018	19,231	(5,330)	(4,230)	(1,702)	(1,006)	(6,213)	(24,254)	(42,735)
97019	377,658	(57,338)	(35,802)	13,709	27,341	(74,650)	(339,501)	(466,241)
97020	153,802	(19,220)	(10,431)	9,777	15,340	(26,286)	(112,782)	(143,602)
97021	15,817	(41,354)	(40,449)	(38,370)	(37,798)	(42,081)	(180,515)	(380,567)
97022	45,836	(8,253)	(5,634)	389	2,047	(10,359)	(42,567)	(64,377)
97025	-	(10,556)	(10,556)	(10,556)	(10,556)	(10,556)	(24,560)	(77,340)
97026	185,771	(21,317)	(10,701)	13,707	20,427	(29,851)	(134,842)	(162,577)
97028	-	46	46	46	46	46	45	275
97029	60,708	(11,341)	(7,871)	106	2,303	(14,130)	(56,582)	(87,515)
97030	90,638	(15,030)	(9,857)	2,037	5,311	(19,189)	(74,149)	(110,877)
97033	-	107	107	107	107	107	111	646
97034	11,160	(2,874)	(2,236)	(770)	(367)	(3,386)	(13,915)	(23,548)
97036	23,568	(4,629)	(3,314)	(290)	543	(5,686)	(19,871)	(33,247)
97037	50,564	901	901	901	901	901	3,697	8,202
97041	-	60	60	60	60	60	65	365
97042	27,761	(5,173)	(3,582)	75	1,082	(6,452)	(27,000)	(41,050)
97043	125,906	(21,237)	(14,041)	2,501	7,056	(27,021)	(107,481)	(160,223)
97044	7,849	(2,524)	(2,075)	(1,043)	(759)	(2,885)	(10,913)	(20,199)
97045	74,543	(17,847)	(13,587)	(3,792)	(1,095)	(21,272)	(90,758)	(148,351)
97046	-	(88)	(88)	(88)	(88)	(88)	(100)	(540)
97047	-	(7,977)	(7,977)	(7,977)	(7,977)	(7,977)	(32,973)	(72,858)
97048	-	(699)	(699)	(699)	(699)	(699)	(694)	(4,189)
97049	20,856	(3,224)	(2,033)	707	1,461	(4,182)	(16,741)	(24,012)
97051	82,390	(15,004)	(10,295)	531	3,512	(18,790)	(77,268)	(117,314)

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ 2,184,618	\$ 142,897	\$ (1,508,189)
1,600,036	104,659	(1,104,612)
322,319	21,083	(222,518)
1,417,130	92,695	(978,340)
10,835,511	708,754	(7,480,483)
1,601,465	104,752	(1,105,600)
1,048,579	68,588	(723,904)
2,048,422	133,988	(1,414,164)
30,266	1,980	(20,895)
1,964,178	128,478	(1,356,005)
1,048,817	68,603	(724,069)
1,539,385	100,692	(1,062,741)
5,795,780	379,104	(4,001,217)
804,307	52,610	(555,268)
1,974,664	129,163	(1,363,244)
2,773,609	181,423	(1,914,810)
969,459	63,413	(669,283)
867,580	56,749	(598,949)
2,647,780	173,192	(1,827,941)
962,428	62,953	(664,429)
828,377	54,184	(571,885)
1,137,946	74,433	(785,601)
3,630,584	237,478	(2,506,437)
229,138	14,988	(158,190)
983,638	64,340	(679,072)
-	-	-
463,400	30,311	(319,916)
170,871	11,177	(117,964)
452,200	29,579	(312,184)
-	-	-
-	-	-
375,463	24,559	(259,207)
-	-	-
332,090	21,722	(229,264)
98,900	6,469	(68,277)
120,825	7,903	(83,414)
2,366,570	154,798	(1,633,803)
965,884	63,179	(666,815)
99,377	6,500	(68,606)
287,882	18,830	(198,745)
-	-	-
1,166,663	76,312	(805,426)
-	-	-
381,301	24,941	(263,238)
568,496	37,186	(392,471)
-	-	-
70,064	4,583	(48,370)
144,537	9,454	(99,784)
-	-	-
-	-	-
174,803	11,434	(120,678)
790,724	51,721	(545,890)
49,331	3,227	(34,056)
468,167	30,623	(323,207)
-	-	-
-	-	-
-	-	-
130,953	8,566	(90,406)
517,497	33,850	(357,263)

Indiana Public Retirement System

Teachers' 1996 Defined Benefit Account  
 Schedule of Additional Pension Amounts by Employer  
 (UNAUDITED)  
 Year Ended June 30, 2020

Submission Unit #	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2021	2022	2023	2024	2025	Thereafter	Total
97052	\$ 110,866	\$ (17,358)	\$ (11,023)	\$ 3,543	\$ 7,554	\$ (22,451)	\$ (92,632)	\$ (132,367)
97053	141,901	(23,006)	(14,896)	3,748	8,881	(29,525)	(122,446)	(177,244)
97054	24,754	(6,870)	(5,455)	(2,202)	(1,306)	(8,007)	(29,418)	(53,258)
97056	94,946	(16,924)	(11,499)	976	4,410	(21,286)	(86,885)	(131,208)
97057	133,195	(9,942)	(2,330)	15,170	19,988	(16,061)	(75,705)	(68,880)
97058	21,036	(2,586)	(1,383)	1,382	2,143	(3,552)	(16,980)	(20,976)
97060	165,066	(19,110)	(9,677)	12,012	17,983	(26,693)	(129,278)	(154,763)
97061	37,398	(9,624)	(9,624)	(9,624)	(9,624)	(9,624)	(63,788)	(111,908)
97062	-	(6,244)	(6,244)	(6,244)	(6,244)	(6,244)	(36,367)	(67,587)
97063	-	(1,486)	(1,486)	(1,486)	(1,486)	(1,486)	(12,164)	(19,594)
97064	53,291	(1,166)	1,880	8,882	10,810	(3,615)	(21,879)	(5,088)
97065	4,073	(90)	143	679	827	(277)	(3,698)	(2,416)
97066	-	(3,422)	(3,422)	(3,422)	(3,422)	(3,422)	(27,269)	(44,379)
97067	-	(1,097)	(1,097)	(1,097)	(1,097)	(1,097)	(5,357)	(10,842)
97068	-	(5,172)	(5,172)	(5,172)	(5,172)	(5,172)	(21,313)	(47,173)
97069	87,524	(4,446)	556	12,056	15,222	(8,467)	(33,645)	(18,724)
97070	1,764	(3,341)	(2,467)	(458)	96	(4,043)	(17,077)	(27,290)
97071	73,041	(3,560)	614	10,212	12,854	(6,916)	(29,280)	(16,076)
97072	59,551	(1,881)	1,523	9,348	11,503	(4,617)	(20,098)	(4,222)
97073	11,746	(2,131)	(905)	1,915	2,691	(3,117)	(12,394)	(13,941)
97074	30,625	(4,925)	(3,197)	777	1,871	(6,315)	(21,502)	(33,291)
97075	7,476	(590)	(162)	820	1,090	(933)	(2,859)	(2,634)
97076	8,397	(191)	289	1,393	1,698	(577)	(2,096)	516
97078	73,762	(2,966)	1,250	10,942	13,611	(6,355)	(22,058)	(5,576)
97079	5,632	(219)	104	844	1,048	(477)	(1,801)	(501)
97080	59,648	(2,276)	1,133	8,971	11,129	(5,016)	(16,972)	(3,031)
97081	51,330	(485)	2,449	9,195	11,052	(2,843)	(14,745)	4,623
97082	2,868	(592)	(264)	489	696	(855)	(3,014)	(3,540)
97083	105,446	(999)	5,027	18,883	22,698	(5,844)	(32,722)	7,043
97084	15,413	(265)	615	2,640	3,197	(973)	(9,938)	(4,724)
97085	101,150	(996)	4,814	18,171	21,848	(5,666)	(32,222)	5,949
97086	13,602	(126)	651	2,439	2,931	(751)	(4,437)	707
97087	9,468	(266)	275	1,519	1,862	(701)	(3,090)	(401)
97088	11,003	109	622	1,801	2,125	(303)	(1,255)	3,099
97090	78,817	(1,004)	3,500	13,855	16,707	(4,625)	(18,919)	9,514
97091	8,973	(609)	(96)	1,083	1,407	(1,021)	(4,252)	(3,488)
97092	4,231	(308)	85	987	1,236	(623)	(2,357)	(980)
97093	8,201	(419)	243	1,764	2,182	(950)	(3,500)	(680)
99000	604,591	13,409,818	13,444,868	13,525,448	13,547,634	13,381,643	54,500,402	121,809,813
99011	-	-	-	-	-	-	-	-
99019	1,272,972	(234,055)	(160,845)	7,470	53,812	(292,908)	(1,214,341)	(1,840,867)
99022	27,784	(16,138)	(14,486)	(10,690)	(9,644)	(17,465)	(65,075)	(133,498)
Total TRF	\$ 188,725,262	\$ (20,320,676)	\$ (9,477,617)	\$ 15,451,216	\$ 22,314,870	\$ (29,037,250)	\$ (119,293,684)	\$ (140,363,141)

See Notes to the Schedule of Additional Pension Amounts by Employer

<b>Net Pension Liability (Asset)</b>		
<b>Discount Rate Sensitivity</b>		
<b>1% Decrease (5.75%)</b>	<b>Current (6.75%)</b>	<b>1% Increase (7.75%)</b>
\$ 696,232	\$ 45,541	\$ (480,656)
891,173	58,292	(615,237)
155,499	10,171	(107,352)
596,260	39,002	(411,638)
836,480	54,714	(577,478)
132,145	8,644	(91,228)
1,036,663	67,808	(715,678)
-	-	-
-	-	-
-	-	-
334,711	21,894	(231,074)
25,619	1,676	(17,686)
-	-	-
-	-	-
-	-	-
549,670	35,954	(379,474)
96,040	6,282	(66,303)
458,753	30,007	(316,708)
374,033	24,466	(258,220)
134,766	8,815	(93,038)
189,936	12,424	(131,125)
46,948	3,071	(32,411)
52,786	3,453	(36,442)
463,281	30,303	(319,834)
35,390	2,315	(24,432)
374,629	24,505	(258,631)
322,438	21,091	(222,601)
35,985	2,354	(24,843)
662,273	43,319	(457,211)
96,755	6,329	(66,797)
638,441	41,761	(440,759)
85,435	5,588	(58,982)
59,459	3,889	(41,049)
56,361	3,687	(38,910)
494,977	32,377	(341,716)
56,361	3,687	(38,910)
43,135	2,821	(29,779)
72,686	4,754	(50,180)
3,851,620	251,936	(2,659,033)
-	-	-
8,045,219	526,240	(5,554,157)
181,476	11,870	(125,285)
\$ 1,191,566,567	\$ 77,940,767	\$ (822,618,684)



**Indiana Public Retirement System**

**Teachers' 1996 Defined Benefit Account**

**Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)  
Year Ended June 30, 2020**

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**Summary**

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

**Contributions**

As of the measurement date, the schedule provides each employer their contributions and reflects the reversal of any prior year accrual and the addition of any current year accrual. Total contributions exclude employer contributions for INPRS members of \$64,089.

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

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

**Discount Rate Sensitivity**

The discount rate sensitivity for each employer's net pension liability show the results assuming a 1% decrease and a 1% increase in the pension plan's discount rate of 6.75%.