

Indiana Public Retirement System

**1977 Police Officers' and Firefighters'
Retirement Fund
Report on Allocation of Pension Amounts
For the Year Ended June 30, 2022**

Indiana Public Retirement System

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Report on Allocation of Pension Amounts**

Year Ended June 30, 2022

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Independent Auditor's Report

RSM US LLP

Board of Trustees
Indiana Public Retirement System

Report on the Audit of the Schedules

Opinions

We have audited the Schedule of Employer Allocations of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund as of and for the years ended June 30, 2022 and 2021, and the related notes. We have also audited the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2022 and 2021, and the beginning net pension liability (asset), ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified totals included in the schedule of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Indiana Public Retirement System (System), which includes the 1977 Police Officers' and Firefighters' Retirement Fund as of and for the year ended June 30, 2022, and our report thereon, dated December 8, 2022, expressed an unmodified opinion on those financial statements.

Other Information

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

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

Restriction on Use

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

RSM US LLP

Indianapolis, Indiana
January 20, 2023

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 609,310	0.0006028	\$ 542,622	0.0005715
7700200	626,817	0.0006201	574,763	0.0006054
7701100	5,746,354	0.0056848	5,467,502	0.0057588
7701200	6,111,330	0.0060459	5,684,378	0.0059872
7702100	1,072,638	0.0010611	1,061,200	0.0011177
7702200	697,522	0.0006901	609,836	0.0006423
7703100	240,780	0.0002382	293,953	0.0003096
7704100	1,399,828	0.0013848	1,246,458	0.0013129
7704200	1,260,166	0.0012467	1,116,818	0.0011763
7705100	641,624	0.0006348	474,420	0.0004997
7706100	735,084	0.0007272	694,668	0.0007317
7706200	385,234	0.0003811	277,817	0.0002926
7707100	1,618,272	0.0016009	1,573,146	0.0016570
7707200	1,927,423	0.0019068	1,836,065	0.0019339
7708100	2,607,925	0.0025800	2,495,581	0.0026285
7708200	-	0.0000000	2,418,267	0.0025471
7709100	358,526	0.0003547	369,792	0.0003895
7710100	-	0.0000000	-	0.0000000
7711100	5,402,381	0.0053445	5,309,063	0.0055919
7711200	6,881,497	0.0068078	6,209,580	0.0065404
7712100	1,158,415	0.0011460	1,111,094	0.0011703
7712200	556,520	0.0005506	458,008	0.0004824
7713100	802,464	0.0007939	751,536	0.0007916
7713200	745,239	0.0007373	678,563	0.0007147
7714100	681,790	0.0006745	647,329	0.0006818
7714200	681,790	0.0006745	687,346	0.0007240
7715100	768,873	0.0007606	740,680	0.0007801
7716100	3,507,032	0.0034695	3,441,038	0.0036244
7716200	4,849,999	0.0047980	4,664,054	0.0049125
7717100	359,424	0.0003556	332,507	0.0003502
7718100	101,817	0.0001007	59,792	0.0000630
7719100	10,936,953	0.0108198	10,091,036	0.0106286
7719200	13,794,689	0.0136469	12,976,093	0.0136674
7720100	1,726,800	0.0017083	1,541,510	0.0016236
7720200	613,197	0.0006066	475,615	0.0005010
7721100	888,757	0.0008792	839,304	0.0008840
7722100	1,976,823	0.0019556	1,900,669	0.0020019
7722200	1,227,873	0.0012147	1,233,558	0.0012993
7723100	3,287,274	0.0032521	3,206,223	0.0033770
7723200	2,756,875	0.0027273	2,386,965	0.0025141
7724100	289,759	0.0002867	271,948	0.0002864
7724200	106,354	0.0001052	111,401	0.0001173

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7725100	\$ 1,247,914	0.0012345	\$ 1,171,329	0.0012337
7725200	610,459	0.0006039	635,338	0.0006692
7726100	5,484,328	0.0054256	5,398,618	0.0056862
7726200	6,155,604	0.0060897	6,101,045	0.0064261
7727100	1,175,714	0.0011631	1,224,865	0.0012901
7727200	1,380,103	0.0013653	1,317,465	0.0013876
7728100	89,599	0.0000886	87,613	0.0000923
7729100	2,722,145	0.0026930	2,710,360	0.0028547
7729200	3,188,537	0.0031544	3,224,393	0.0033962
7730100	3,852,376	0.0038111	3,798,798	0.0040012
7730200	3,276,558	0.0032415	2,917,076	0.0030725
7731100	1,087,331	0.0010757	1,013,415	0.0010674
7731200	555,404	0.0005495	537,615	0.0005663
7732100	356,789	0.0003530	335,225	0.0003531
7733100	105,927	0.0001048	114,385	0.0001205
7734100	2,329,415	0.0023045	2,313,182	0.0024364
7735100	4,476,166	0.0044282	4,663,471	0.0049119
7735200	3,510,630	0.0034730	3,977,743	0.0041896
7736100	1,992,746	0.0019714	1,926,461	0.0020291
7737100	9,147,582	0.0090496	9,757,118	0.0102769
7737200	10,048,774	0.0099411	9,555,531	0.0100646
7738100	778,096	0.0007698	733,591	0.0007727
7738200	980,687	0.0009702	868,946	0.0009152
7739100	18,807,806	0.0186063	18,675,974	0.0196709
7739200	18,809,928	0.0186084	17,929,910	0.0188851
7740100	31,980,575	0.0316380	30,194,290	0.0318028
7740200	23,814,373	0.0235593	22,105,776	0.0232834
7741100	1,968,954	0.0019479	1,960,193	0.0020646
7741200	2,143,556	0.0021206	2,100,843	0.0022128
7742100	3,503,863	0.0034663	3,337,728	0.0035155
7742200	3,248,278	0.0032135	3,090,243	0.0032549
7743100	607,060	0.0006006	647,640	0.0006821
7744100	9,244,950	0.0091459	7,945,691	0.0083690
7744200	8,438,594	0.0083482	8,195,679	0.0086323
7745100	523,213	0.0005176	454,138	0.0004783
7746100	3,653,378	0.0036142	3,465,802	0.0036504
7746200	3,839,134	0.0037980	3,463,248	0.0036477
7747100	1,055,470	0.0010442	923,553	0.0009728
7747200	1,104,620	0.0010928	979,051	0.0010312
7748100	572,659	0.0005665	463,470	0.0004882
7748200	55,298	0.0000547	52,415	0.0000552
7749100	2,491,590	0.0024649	2,111,511	0.0022240

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7749200	\$ 2,888,251	0.0028573	\$ 2,654,756	0.0027962
7750100	1,372,712	0.0013580	1,341,202	0.0014127
7750200	1,696,094	0.0016779	1,599,801	0.0016850
7751100	4,539,176	0.0044906	4,077,035	0.0042942
7751200	4,004,015	0.0039611	3,532,009	0.0037202
7752100	2,485,458	0.0024588	2,458,830	0.0025898
7753100	16,655,529	0.0164771	14,959,270	0.0157562
7753200	12,244,280	0.0121131	11,100,437	0.0116918
7754100	479,185	0.0004741	413,947	0.0004360
7754200	256,225	0.0002535	251,739	0.0002651
7755100	2,912,401	0.0028812	2,713,318	0.0028579
7756100	5,374,661	0.0053171	5,015,035	0.0052822
7756200	3,996,417	0.0039536	3,738,301	0.0039374
7757100	790,108	0.0007816	784,615	0.0008264
7758100	2,041,653	0.0020198	2,025,656	0.0021336
7758200	2,090,740	0.0020683	2,024,339	0.0021322
7759100	119,921,748	0.1186371	112,858,907	0.1188707
7759200	104,777,784	0.1036554	92,771,554	0.0977137
7760100	211,901	0.0002096	207,881	0.0002190
7761100	1,430,402	0.0014151	1,417,479	0.0014930
7762100	6,374,170	0.0063059	5,894,593	0.0062086
7762200	6,662,896	0.0065915	6,119,662	0.0064457
7763100	1,017,237	0.0010063	944,962	0.0009953
7763200	579,452	0.0005732	503,319	0.0005301
7764100	318,774	0.0003154	318,067	0.0003350
7765100	5,431,546	0.0053734	4,688,789	0.0049386
7765200	5,241,961	0.0051858	4,724,192	0.0049759
7766100	9,366,364	0.0092660	9,057,785	0.0095403
7766200	9,760,971	0.0096564	9,298,340	0.0097937
7767100	2,576,626	0.0025490	2,441,555	0.0025716
7767200	2,739,046	0.0027097	2,625,105	0.0027650
7768100	4,370,434	0.0043236	4,401,786	0.0046363
7768200	6,062,972	0.0059980	5,903,392	0.0062179
7769100	1,183,475	0.0011708	1,355,949	0.0014282
7769200	469,131	0.0004641	507,409	0.0005344
7770100	2,579,333	0.0025517	2,464,737	0.0025960
7770200	2,377,690	0.0023522	2,320,372	0.0024440
7771100	626,365	0.0006197	597,087	0.0006289
7771200	220,088	0.0002177	215,112	0.0002266
7772100	431,913	0.0004273	453,950	0.0004781
7772200	396,450	0.0003922	390,150	0.0004109
7773100	2,071,271	0.0020491	2,078,250	0.0021890

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7773200	\$ 1,717,196	0.0016988	\$ 1,631,693	0.0017186
7774100	207,013	0.0002048	181,044	0.0001907
7775100	1,295,583	0.0012817	1,324,586	0.0013951
7776100	1,754,290	0.0017355	1,642,129	0.0017296
7777100	2,832,831	0.0028025	2,745,891	0.0028922
7777200	2,840,019	0.0028096	2,754,648	0.0029014
7781100	1,593,936	0.0015769	1,553,090	0.0016358
7781200	1,371,004	0.0013563	1,377,906	0.0014513
7782100	4,596,795	0.0045476	4,424,540	0.0046602
7782200	1,067,681	0.0010562	1,049,691	0.0011056
7783100	4,705,708	0.0046553	4,958,449	0.0052226
7783200	5,306,645	0.0052498	5,222,860	0.0055011
7784100	6,660,891	0.0065895	6,400,009	0.0067410
7784200	7,024,193	0.0069490	6,507,511	0.0068542
7785100	250,633	0.0002479	315,792	0.0003326
7786100	526,238	0.0005206	578,145	0.0006089
7786200	1,142,519	0.0011303	1,073,630	0.0011308
7787100	184,145	0.0001822	198,892	0.0002095
7788100	759,579	0.0007514	721,258	0.0007597
7788200	350,493	0.0003467	341,313	0.0003595
7789100	5,668,095	0.0056074	5,529,857	0.0058244
7789200	6,498,434	0.0064288	5,830,613	0.0061412
7790100	3,114,941	0.0030816	2,954,759	0.0031122
7791100	1,093,520	0.0010818	1,040,761	0.0010962
7792100	4,585,636	0.0045365	4,889,880	0.0051504
7792200	5,738,422	0.0056770	5,312,209	0.0055952
7793100	1,595,791	0.0015787	1,574,347	0.0016582
7793200	1,438,535	0.0014231	1,394,728	0.0014690
7794100	1,321,685	0.0013075	1,229,507	0.0012950
7794200	545,899	0.0005401	-	0.0000000
7795100	6,715,474	0.0066435	6,338,896	0.0066766
7795200	10,454,894	0.0103429	9,852,609	0.0103775
7796100	890,188	0.0008807	897,005	0.0009448
7796200	359,021	0.0003552	347,120	0.0003656
7797100	45,697	0.0000452	89,309	0.0000941
7798100	1,345,335	0.0013309	1,145,509	0.0012065
7798200	1,594,714	0.0015776	1,491,925	0.0015714
7799100	181,180	0.0001792	171,799	0.0001810
7800100	4,097,866	0.0040540	3,679,748	0.0038758
7800200	5,190,874	0.0051353	4,500,982	0.0047408
7801100	1,484,969	0.0014691	1,428,162	0.0015042
7801200	647,105	0.0006402	691,129	0.0007279

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7802100	\$ 5,317,982	0.0052610	\$ 5,173,199	0.0054488
7802200	3,785,432	0.0037449	3,819,670	0.0040232
7803100	555,482	0.0005495	551,415	0.0005808
7803200	398,433	0.0003942	389,980	0.0004108
7804100	887,846	0.0008783	796,668	0.0008391
7804200	699,275	0.0006918	618,511	0.0006515
7805100	594,328	0.0005880	619,926	0.0006530
7806100	4,562,103	0.0045132	4,409,033	0.0046439
7806200	5,261,376	0.0052050	4,790,943	0.0050462
7807100	451,210	0.0004464	429,993	0.0004529
7808100	581,985	0.0005758	601,360	0.0006334
7808200	538,099	0.0005323	509,639	0.0005368
7810100	559,147	0.0005532	571,653	0.0006021
7810200	774,467	0.0007662	835,649	0.0008802
7811100	573,896	0.0005677	574,669	0.0006053
7811200	401,920	0.0003976	361,135	0.0003804
7812100	3,659,010	0.0036198	3,738,504	0.0039377
7812200	1,157,557	0.0011452	1,221,893	0.0012870
7813100	963,124	0.0009528	925,203	0.0009745
7813200	169,635	0.0001678	136,389	0.0001437
7814100	1,134,233	0.0011221	1,036,013	0.0010912
7815100	2,828,548	0.0027982	2,561,379	0.0026978
7815200	2,812,398	0.0027823	2,592,174	0.0027303
7816100	2,940,397	0.0029089	2,832,251	0.0029831
7816200	3,957,825	0.0039154	3,891,680	0.0040990
7817100	15,261,636	0.0150982	14,796,362	0.0155846
7817200	16,445,364	0.0162692	16,037,134	0.0168915
7819100	2,356,234	0.0023310	2,393,716	0.0025212
7819200	2,624,006	0.0025959	2,507,969	0.0026416
7820100	178,903	0.0001770	185,247	0.0001951
7820200	124,410	0.0001231	125,048	0.0001317
7821100	760,291	0.0007521	696,210	0.0007333
7822100	8,467,409	0.0083767	7,989,755	0.0084154
7822200	9,629,434	0.0095263	9,103,869	0.0095889
7823100	644,063	0.0006372	588,903	0.0006203
7823200	671,541	0.0006643	602,140	0.0006342
7824100	333,712	0.0003301	332,507	0.0003502
7824200	243,266	0.0002407	238,132	0.0002508
7825100	4,003,042	0.0039602	3,988,664	0.0042012
7825200	5,059,180	0.0050050	4,814,612	0.0050711
7826100	1,535,847	0.0015194	1,615,014	0.0017010
7826200	1,686,470	0.0016684	1,789,353	0.0018847

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7827100	\$ 1,600,813	0.0015837	\$ 1,533,290	0.0016150
7827200	1,865,113	0.0018451	1,814,581	0.0019112
7828100	2,375,063	0.0023496	2,154,759	0.0022695
7828200	2,428,126	0.0024021	2,359,245	0.0024849
7829100	998,884	0.0009882	985,675	0.0010382
7829200	820,953	0.0008122	807,498	0.0008505
7830100	2,752,069	0.0027226	2,818,038	0.0029682
7830200	3,230,407	0.0031958	3,027,391	0.0031887
7831100	963,633	0.0009533	963,568	0.0010149
7831200	937,712	0.0009277	950,224	0.0010008
7832100	506,170	0.0005007	455,496	0.0004798
7832200	299,895	0.0002967	282,342	0.0002974
7834100	1,865,184	0.0018452	1,772,436	0.0018669
7834200	754,196	0.0007461	593,570	0.0006252
7835100	538,005	0.0005322	565,382	0.0005955
7835200	547,923	0.0005421	516,851	0.0005444
7836200	11,455,669	0.0113330	10,674,653	0.0112433
7837200	288,095	0.0002850	356,969	0.0003760
7839100	-	0.0000000	-	0.0000000
7840100	438,773	0.0004341	438,625	0.0004620
7841200	495,745	0.0004904	487,567	0.0005135
7843200	3,799,851	0.0037591	1,866,336	0.0019658
7844200	657,231	0.0006502	605,033	0.0006373
7845100	866,554	0.0008573	866,571	0.0009127
7846100	1,171,287	0.0011587	963,038	0.0010143
7846200	701,482	0.0006940	606,013	0.0006383
7847200	627,641	0.0006209	590,113	0.0006215
7849200	1,211,691	0.0011987	1,210,098	0.0012746
7850100	8,779,372	0.0086853	8,522,488	0.0089765
7850200	10,198,996	0.0100897	10,014,018	0.0105475
7851200	4,607,659	0.0045583	3,954,898	0.0041656
7852200	12,021,914	0.0118931	11,354,977	0.0119599
7853100	300,141	0.0002969	301,718	0.0003178
7854100	123,216	0.0001219	103,317	0.0001088
7855100	3,336,018	0.0033003	2,866,214	0.0030189
7855200	4,918,759	0.0048661	4,394,769	0.0046289
7856200	3,217,814	0.0031833	2,923,652	0.0030794
7857100	727,629	0.0007198	649,400	0.0006840
7858100	2,105,814	0.0020833	1,930,236	0.0020331
7859100	477,788	0.0004727	436,495	0.0004597
7859200	773,912	0.0007656	689,852	0.0007266
7860200	4,592,711	0.0045435	4,098,853	0.0043172

Indiana Public Retirement Fund

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2022 and 2021**

Submission Unit	2022		2021	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7861100	\$ 54,868	0.0000543	\$ 74,918	0.0000789
7862200	2,231,083	0.0022072	1,923,989	0.0020265
7863100	49,179	0.0000487	43,258	0.0000456
7864100	1,949,797	0.0019289	1,806,507	0.0019027
7864200	5,061,172	0.0050070	5,032,403	0.0053005
7865100	835,776	0.0008268	825,133	0.0008691
7865200	1,107,229	0.0010954	1,078,289	0.0011357
7866100	163,024	0.0001613	126,917	0.0001337
7867100	1,725,003	0.0017065	1,477,109	0.0015558
7867200	2,985,292	0.0029533	2,892,309	0.0030464
7868200	215,090	0.0002128	163,320	0.0001720
7869100	444,929	0.0004402	436,093	0.0004593
7870100	408,240	0.0004039	366,071	0.0003856
7871200	736,088	0.0007282	684,635	0.0007211
7872200	350,984	0.0003472	329,461	0.0003470
7873100	622,225	0.0006156	551,348	0.0005807
7874100	393,076	0.0003889	340,645	0.0003588
7875100	392,920	0.0003887	399,669	0.0004210
7876200	4,121,532	0.0040774	3,304,744	0.0034808
7877100	55,385	0.0000548	36,961	0.0000389
7878200	3,206,397	0.0031721	2,605,922	0.0027447
7879200	517,654	0.0005121	382,462	0.0004028
7880100	600,107	0.0005937	504,595	0.0005315
7881100	104,615	0.0001035	77,539	0.0000817
7882100	584,820	0.0005786	563,249	0.0005933
7883200	643,292	0.0006364	609,685	0.0006422
7884200	529,903	0.0005242	497,347	0.0005238
7885200	447,117	0.0004423	-	0.0000000
7886100	244,749	0.0002421	-	0.0000000
7887200	185,060	0.0001831	-	0.0000000
7888100	62,345	0.0000617	-	0.0000000
7888200	214,429	0.0002121	-	0.0000000
7889100	222,591	0.0002202	-	0.0000000
7890200	341,417	0.0003378	-	0.0000000
7891200	669,744	0.0006626	-	0.0000000
Total '77 Fund	\$ 1,010,827,739	1.0000000	\$ 949,421,932	1.0000000

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

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2022
 and Beginning Net Pension Liability as of July 1, 2021

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7700100	\$ (337,765)	\$ 390,525	\$ 199,728	\$ 124,295	\$ 166,638	\$ 3,133	\$ 493,794
7700200	(357,801)	401,733	205,460	127,863	171,420	3,185	507,928
7701100	(3,403,539)	3,682,908	1,883,569	1,172,187	1,571,505	22,625	4,649,886
7701200	(3,538,527)	3,916,847	2,003,213	1,246,644	1,671,327	7,888	4,929,072
7702100	(660,578)	687,436	351,579	218,795	293,330	8,309	872,013
7702200	(379,609)	447,083	228,654	142,296	190,771	7,675	569,396
7703100	(182,978)	154,318	78,924	49,116	65,848	12,831	206,719
7704100	(775,944)	897,145	458,832	285,541	382,814	6,201	1,133,388
7704200	(695,211)	807,677	413,074	257,065	344,637	3,755	1,018,531
7705100	(295,330)	411,256	210,331	130,894	175,484	2,295	519,004
7706100	(432,446)	471,118	240,946	149,946	201,027	3,981	595,900
7706200	(172,931)	246,896	126,271	78,582	105,351	6,258	316,462
7707100	(979,312)	1,037,146	530,433	330,100	442,552	7,154	1,310,239
7707200	(1,142,964)	1,235,324	631,788	393,176	527,115	8,180	1,560,259
7708100	(1,553,484)	1,671,458	854,842	531,987	713,214	14,630	2,114,673
7708200	(1,505,375)	-	-	-	-	226,946	226,946
7709100	(230,200)	229,793	117,524	73,138	98,053	7,391	296,106
7710100	-	-	-	-	-	2,260	2,260
7711100	(3,304,898)	3,462,444	1,770,816	1,102,018	1,477,432	39,225	4,389,491
7711200	(3,865,476)	4,410,446	2,255,657	1,403,745	1,881,946	31,204	5,572,552
7712100	(691,665)	742,438	379,709	236,301	316,800	15,454	948,264
7712200	(285,106)	356,707	182,433	113,532	152,208	3,513	451,686
7713100	(467,848)	514,330	263,046	163,700	219,465	10,812	657,023
7713200	(422,399)	477,661	244,293	152,029	203,819	2,471	602,612
7714100	(402,954)	436,976	223,485	139,080	186,459	2,611	551,635
7714200	(427,895)	436,976	223,485	139,080	186,459	6,173	555,197
7715100	(461,051)	492,756	252,013	156,833	210,260	5,377	624,483
7716100	(2,142,076)	2,247,722	1,149,564	715,399	959,108	47,682	2,871,753
7716200	(2,903,363)	3,108,393	1,589,741	989,331	1,326,358	27,990	3,933,420
7717100	(206,974)	230,376	117,822	73,324	98,302	6,825	296,273
7718100	(37,234)	65,239	33,365	20,764	27,837	665	82,631
7719100	(6,281,665)	7,009,627	3,584,970	2,231,006	2,991,023	72,838	8,879,837
7719200	(8,077,642)	8,841,169	4,521,685	2,813,945	3,772,545	125,692	11,233,867
7720100	(959,572)	1,106,725	566,018	352,246	472,242	16,584	1,407,090
7720200	(296,099)	392,987	200,987	125,079	167,688	10,262	504,016
7721100	(522,458)	569,591	291,309	181,288	243,046	9,227	724,870
7722100	(1,183,153)	1,266,939	647,957	403,238	540,606	35,065	1,626,866
7722200	(767,906)	786,946	402,472	250,467	335,791	23,165	1,011,895
7723100	(1,995,859)	2,106,879	1,077,532	670,572	899,010	22,005	2,669,119
7723200	(1,485,872)	1,766,886	903,648	562,360	753,934	3,558	2,223,500
7724100	(169,267)	185,739	94,994	59,117	79,255	2,875	236,241
7724200	(69,326)	68,154	34,856	21,692	29,081	1,809	87,438
7725100	(729,136)	799,773	409,032	254,550	341,265	15,505	1,020,352
7725200	(395,507)	391,238	200,093	124,522	166,942	11,922	503,479
7726100	(3,360,631)	3,514,985	1,797,687	1,118,741	1,499,851	54,281	4,470,560
7726200	(3,797,923)	3,945,223	2,017,726	1,255,676	1,683,435	52,293	5,009,130
7727100	(762,469)	753,516	385,375	239,827	321,527	15,994	962,723
7727200	(820,093)	884,512	452,371	281,520	377,423	9,667	1,120,981
7728100	(54,551)	57,400	29,356	18,269	24,493	2,371	74,489
7729100	(1,687,171)	1,744,665	892,283	555,288	744,452	29,228	2,221,251
7729200	(2,007,206)	2,043,584	1,045,161	650,427	872,001	26,237	2,593,826
7730100	(2,364,770)	2,469,028	1,262,748	785,836	1,053,539	47,657	3,149,780
7730200	(1,815,894)	2,100,012	1,074,020	668,386	896,079	27,850	2,666,335
7731100	(630,850)	696,894	356,416	221,806	297,366	5,016	880,604
7731200	(334,692)	355,995	182,068	113,305	151,904	4,203	451,480
7732100	(208,687)	228,692	116,961	72,787	97,583	2,799	290,130
7733100	(71,217)	67,895	34,724	21,609	28,971	3,198	88,502
7734100	(1,439,950)	1,492,975	763,560	475,180	637,055	16,133	1,891,928

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
\$ 5,449	\$ -	\$ 30,798	\$ 5,341	\$ 41,588
5,606	-	31,682	2,393	39,681
51,392	-	290,444	38,684	380,520
54,657	-	308,893	56,499	420,049
9,593	-	54,213	5,042	68,848
6,239	-	35,258	24,760	66,257
2,153	-	12,170	465	14,788
12,519	-	70,751	14,928	98,198
11,271	-	63,695	8,212	83,178
5,739	-	32,433	14,490	52,662
6,574	-	37,154	4,652	48,380
3,445	-	19,471	12,020	34,936
14,473	-	81,792	11,771	108,036
17,238	-	97,421	8,013	122,672
23,324	-	131,815	9,304	164,443
-	-	-	12,245	12,245
3,207	-	18,122	328	21,657
-	-	-	15,154	15,154
48,316	-	273,057	44,515	365,888
61,544	-	347,819	61,130	470,493
10,360	-	58,551	2,767	71,678
4,978	-	28,131	6,712	39,821
7,177	-	40,561	3,102	50,840
6,665	-	37,670	4,653	48,988
6,098	-	34,461	8,393	48,952
6,098	-	34,461	4,257	44,816
6,876	-	38,860	4,290	50,026
31,365	-	177,261	15,196	223,822
43,375	-	245,136	53,984	342,495
3,215	-	18,168	2,335	23,718
910	-	5,145	7,381	13,436
97,814	-	552,797	52,460	703,071
123,372	-	697,237	57,313	877,922
15,443	-	87,279	10,223	112,945
5,484	-	30,992	33,886	70,362
7,948	-	44,919	7,787	60,654
17,679	-	99,914	12,867	130,460
10,981	-	62,061	7,754	80,796
29,400	-	166,154	12,455	208,009
24,656	-	139,341	29,783	193,780
2,592	-	14,648	2,197	19,437
951	-	5,375	1,110	7,436
11,160	-	63,072	1,039	75,271
5,459	-	30,854	2,696	39,009
49,049	-	277,201	20,724	346,974
55,053	-	311,130	8,267	374,450
10,515	-	59,424	12,019	81,958
12,343	-	69,755	8,452	90,550
801	-	4,527	27,494	32,822
24,345	-	137,589	21,711	183,645
28,517	-	161,162	36,541	226,220
34,453	-	194,714	11,273	240,440
29,304	-	165,612	23,588	218,504
9,725	-	54,959	5,283	69,967
4,968	-	28,075	519	33,562
3,191	-	18,035	5,937	27,163
947	-	5,354	5,842	12,143
20,833	-	117,740	1,085	139,658

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
\$ 103,283	\$ -	\$ (524)	\$ 102,759
106,247	-	55	106,302
974,022	-	(15,296)	958,726
1,035,892	-	(31,660)	1,004,232
181,807	-	1,160	182,967
118,240	-	(3,761)	114,479
40,813	-	3,988	44,801
237,269	-	(708)	236,561
213,607	-	(1,052)	212,555
108,765	-	(2,643)	106,122
124,597	-	(115)	124,482
65,297	-	(468)	64,829
274,295	-	(677)	273,618
326,707	-	(719)	325,988
442,052	-	(320)	441,732
-	-	29,704	29,704
60,774	-	826	61,600
-	-	(3,496)	(3,496)
915,716	-	(6,058)	909,658
1,166,435	-	(4,580)	1,161,855
196,353	-	2,619	198,972
94,339	-	641	94,980
136,025	-	2,601	138,626
126,328	-	(1,110)	125,218
115,567	-	(1,899)	113,668
115,567	-	(84)	115,483
130,320	-	(40)	130,280
594,457	-	3,351	597,808
822,080	-	(13,832)	808,248
60,928	-	579	61,507
17,254	-	(1,162)	16,092
1,853,843	-	6,011	1,859,854
2,338,232	-	3,197	2,341,429
292,697	-	3,497	296,194
103,934	-	(4,867)	99,067
150,640	-	661	151,301
335,069	-	2,393	337,462
208,124	-	1,669	209,793
557,208	-	5,575	562,783
467,290	-	(4,261)	463,029
49,123	-	(2,932)	46,191
18,025	-	(72)	17,953
211,517	-	4,766	216,283
103,471	-	2,703	106,174
929,611	-	14,789	944,400
1,043,397	-	10,059	1,053,456
199,283	-	(1,156)	198,127
233,928	-	(761)	233,167
15,181	-	(7,128)	8,053
461,413	-	4,310	465,723
540,469	-	(4,455)	536,014
652,986	-	13,392	666,378
555,392	-	3,051	558,443
184,308	-	2,436	186,744
94,150	-	658	94,808
60,482	-	(1,940)	58,542
17,956	-	(913)	17,043
394,848	-	4,449	399,297

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2022
 and Beginning Net Pension Liability as of July 1, 2021

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7735100	\$ (2,903,008)	\$ 2,868,818	\$ 1,467,214	\$ 913,080	\$ 1,224,130	\$ 94,222	\$ 3,698,646
7735200	(2,476,118)	2,249,989	1,150,724	716,121	960,075	78,557	2,905,477
7736100	(1,199,229)	1,277,175	653,192	406,496	544,973	18,511	1,623,172
7737100	(6,073,805)	5,862,800	2,998,442	1,865,997	2,501,669	198,161	7,564,269
7737200	(5,948,332)	6,440,360	3,293,826	2,049,821	2,748,115	130,523	8,222,285
7738100	(456,678)	498,716	255,061	158,730	212,803	4,266	630,860
7738200	(540,897)	628,546	321,460	200,052	268,202	7,273	796,987
7739100	(11,625,802)	12,054,126	6,164,904	3,836,557	5,143,520	153,505	15,298,486
7739200	(11,161,383)	12,055,486	6,165,599	3,836,990	5,144,101	99,682	15,246,372
7740100	(18,795,941)	20,496,737	10,482,751	6,523,649	8,746,000	170,651	25,923,051
7740200	(13,760,845)	15,262,936	7,806,002	4,857,849	6,512,726	160,140	19,336,717
7741100	(1,220,210)	1,261,951	645,406	401,650	538,477	31,069	1,616,602
7741200	(1,307,799)	1,373,835	702,627	437,261	586,218	18,877	1,744,983
7742100	(2,077,714)	2,245,649	1,148,504	714,739	958,223	15,969	2,837,435
7742200	(1,923,696)	2,081,872	1,064,742	662,613	888,339	9,120	2,624,814
7743100	(403,132)	389,100	198,999	123,842	166,030	9,247	498,118
7744100	(4,946,207)	5,925,188	3,030,349	1,885,854	2,528,290	37,646	7,482,139
7744200	(5,101,821)	5,408,397	2,766,044	1,721,371	2,307,774	53,077	6,848,266
7745100	(282,683)	335,328	171,499	106,727	143,085	2,383	423,694
7746100	(2,157,442)	2,341,466	1,197,508	745,236	999,108	21,087	2,962,939
7746200	(2,155,846)	2,460,541	1,258,407	783,135	1,049,918	33,820	3,125,280
7747100	(574,940)	676,487	345,979	215,311	288,658	8,097	858,045
7747200	(609,455)	707,972	362,082	225,332	302,093	12,397	901,904
7748100	(288,534)	367,008	187,701	116,810	156,603	2,130	463,244
7748200	(32,624)	35,437	18,124	11,279	15,121	149	44,673
7749100	(1,314,418)	1,596,890	816,706	508,254	681,396	7,539	2,013,895
7749200	(1,652,597)	1,851,107	946,721	589,166	789,871	10,483	2,336,241
7750100	(834,927)	879,783	449,952	280,015	375,405	17,577	1,122,949
7750200	(995,861)	1,087,031	555,946	345,977	463,838	4,329	1,370,090
7751100	(2,537,938)	2,909,243	1,487,889	925,947	1,241,380	9,615	3,664,831
7751200	(2,198,695)	2,566,206	1,312,448	816,766	1,095,005	48,889	3,273,108
7752100	(1,530,611)	1,592,938	814,685	506,996	679,710	27,273	2,028,664
7753100	(9,312,155)	10,674,720	5,459,427	3,397,523	4,554,925	152,973	13,564,848
7753200	(6,910,032)	7,847,494	4,013,484	2,497,681	3,348,542	104,014	9,963,721
7754100	(257,683)	307,147	157,086	97,758	131,060	911	386,815
7754200	(156,678)	164,230	83,993	52,271	70,077	3,365	209,706
7755100	(1,689,063)	1,866,591	954,640	594,094	796,478	6,949	2,352,161
7756100	(3,121,861)	3,444,693	1,761,737	1,096,368	1,469,858	26,357	4,354,320
7756200	(2,327,064)	2,561,347	1,309,963	815,219	1,092,932	20,441	3,238,555
7757100	(488,415)	506,361	258,971	161,163	216,065	13,061	649,260
7758100	(1,260,990)	1,308,531	669,229	416,476	558,353	13,124	1,657,182
7758200	(1,260,163)	1,339,952	685,299	426,477	571,760	7,896	1,691,432
7759100	(70,254,400)	76,859,263	39,308,534	24,462,573	32,796,014	600,201	97,167,322
7759200	(57,750,290)	67,153,342	34,344,579	21,373,395	28,654,470	280,579	84,653,023
7760100	(129,432)	135,790	69,448	43,219	57,942	1,222	171,831
7761100	(882,366)	916,775	468,871	291,789	391,190	11,406	1,163,256
7762100	(3,669,377)	4,085,289	2,089,360	1,300,255	1,743,201	19,446	5,152,262
7762200	(3,809,507)	4,270,315	2,183,989	1,359,145	1,822,152	69,243	5,434,529
7763100	(588,238)	651,933	333,422	207,496	278,181	14,141	833,240
7763200	(313,297)	371,349	189,921	118,192	158,455	1,019	467,587
7764100	(197,990)	204,332	104,503	65,034	87,189	4,363	261,089
7765100	(2,918,788)	3,481,167	1,780,391	1,107,977	1,485,421	47,976	4,421,765
7765200	(2,940,833)	3,359,630	1,718,233	1,069,295	1,433,561	30,548	4,251,637
7766100	(5,638,463)	6,002,995	3,070,143	1,910,618	2,561,490	43,875	7,586,126
7766200	(5,788,226)	6,255,917	3,199,496	1,991,117	2,669,413	25,442	7,885,468
7767100	(1,519,855)	1,651,374	844,571	525,595	704,645	8,465	2,083,276
7767200	(1,634,157)	1,755,484	897,816	558,731	749,069	20,736	2,226,352
7768100	(2,740,124)	2,801,052	1,432,557	891,512	1,195,215	50,209	3,569,493

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
\$ 40,032	\$ -	\$ 226,242	\$ 28,158	\$ 294,432
31,397	-	177,440	47,267	256,104
17,822	-	100,721	17,319	135,862
81,811	-	462,355	88,639	632,805
89,870	-	507,903	34,776	632,549
6,959	-	39,330	6,383	52,672
8,771	-	49,569	13,213	71,553
168,206	-	950,619	48,653	1,167,478
168,225	-	950,726	62,576	1,181,527
286,016	-	1,616,425	66,476	1,968,917
212,982	-	1,203,674	62,282	1,478,938
17,610	-	99,521	14,680	131,811
19,171	-	108,344	1,647	129,162
31,336	-	177,098	8,500	216,934
29,051	-	164,182	18,596	211,829
5,430	-	30,685	646	36,761
82,681	-	467,275	225,809	775,765
75,470	-	426,520	161,721	663,711
4,679	-	26,445	5,403	36,527
32,673	-	184,654	15,221	232,548
34,335	-	194,045	26,594	254,974
9,440	-	53,349	16,316	79,105
9,879	-	55,833	11,903	77,615
5,121	-	28,943	11,511	45,575
495	-	2,795	215	3,505
22,283	-	125,935	41,867	190,085
25,831	-	145,983	11,385	183,199
12,277	-	69,382	5,450	87,109
15,169	-	85,726	7,206	108,101
40,596	-	229,430	30,587	300,613
35,809	-	202,378	25,776	263,963
22,228	-	125,623	19,858	167,709
148,957	-	841,836	172,021	1,162,814
109,506	-	618,873	98,521	826,900
4,286	-	24,222	13,846	42,354
2,292	-	12,952	29,407	44,651
26,047	-	147,204	38,185	211,436
48,068	-	271,657	43,966	363,691
35,742	-	201,994	51,227	288,963
7,066	-	39,933	2,971	49,970
18,260	-	103,194	5,011	126,465
18,698	-	105,672	8,234	132,604
1,072,506	-	6,061,314	272,413	7,406,233
937,073	-	5,295,884	1,268,931	7,501,888
1,895	-	10,709	1,670	14,274
12,793	-	72,299	5,390	90,482
57,007	-	322,176	26,144	405,327
59,589	-	336,768	31,009	427,366
9,097	-	51,413	12,253	72,763
5,182	-	29,286	8,220	42,688
2,851	-	16,114	7,063	26,028
48,577	-	274,534	82,545	405,656
46,881	-	264,949	61,040	372,870
83,767	-	473,411	59,202	616,380
87,296	-	493,358	24,139	604,793
23,044	-	130,232	4,295	157,571
24,496	-	138,442	514	163,452
39,087	-	220,898	12,706	272,691

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
\$ 758,719	\$ -	\$ (5,136)	\$ 753,583
595,057	-	(15,064)	579,993
337,776	-	1,962	339,738
1,550,540	-	4,963	1,555,503
1,703,288	-	15,509	1,718,797
131,896	-	(593)	131,303
166,232	-	673	166,905
3,187,966	-	7,294	3,195,260
3,188,326	-	14,624	3,202,950
5,420,791	-	(8,263)	5,412,528
4,036,603	-	6,875	4,043,478
333,749	-	4,999	338,748
363,339	-	6,017	369,356
593,909	-	7,125	601,034
550,595	-	(4,059)	546,536
102,906	-	2,321	105,227
1,567,040	-	(41,035)	1,526,005
1,430,364	-	(15,544)	1,414,820
88,685	-	(425)	88,260
619,250	-	4,735	623,985
650,742	-	4,002	654,744
178,911	-	(1,746)	177,165
187,238	-	(1,042)	186,196
97,063	-	(2,256)	94,807
9,372	-	(35)	9,337
422,331	-	(5,972)	416,359
489,564	-	534	490,098
232,677	-	1,067	233,744
287,488	-	(1,965)	285,523
769,410	-	(5,067)	764,343
678,687	-	14,208	692,895
421,286	-	11,285	432,571
2,823,153	-	(18,523)	2,804,630
2,075,434	-	(17,680)	2,057,754
81,231	-	(2,968)	78,263
43,434	-	(5,892)	37,542
493,659	-	(967)	492,692
911,021	-	16,895	927,916
677,402	-	4,949	682,351
133,918	-	2,916	136,834
346,068	-	1,387	347,455
354,378	-	(4,780)	349,598
20,327,041	-	78,162	20,405,203
17,760,108	-	(161,542)	17,598,566
35,912	-	(210)	35,702
242,460	-	(56)	242,404
1,080,440	-	(2,642)	1,077,798
1,129,374	-	5,948	1,135,322
172,417	-	1,433	173,850
98,211	-	(52)	98,159
54,040	-	(37)	54,003
920,668	-	(6,212)	914,456
888,525	-	(23,858)	864,667
1,587,618	-	(4,111)	1,583,507
1,654,508	-	(2,492)	1,652,016
436,741	-	583	437,324
464,275	-	4,491	468,766
740,797	-	6,237	747,034

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2022
 and Beginning Net Pension Liability as of July 1, 2021

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7768200	\$ (3,674,874)	\$ 3,885,815	\$ 1,987,343	\$ 1,236,767	\$ 1,658,085	\$ 51,553	\$ 4,933,748
7769100	(844,088)	758,505	387,926	241,415	323,656	26,992	979,989
7769200	(315,839)	300,668	153,772	95,696	128,296	9,690	387,454
7770100	(1,534,276)	1,653,124	845,465	526,152	705,391	29,446	2,106,454
7770200	(1,444,441)	1,523,877	779,364	485,016	650,242	29,347	1,943,969
7771100	(371,690)	401,474	205,328	127,780	171,310	10,083	514,501
7771200	(133,924)	141,037	72,131	44,889	60,181	3,878	181,079
7772100	(282,564)	276,827	141,579	88,108	118,123	6,922	354,732
7772200	(242,848)	254,087	129,949	80,870	108,420	3,440	322,679
7773100	(1,293,732)	1,327,513	678,937	422,518	566,453	22,185	1,690,093
7773200	(1,015,719)	1,100,571	562,871	350,287	469,616	11,989	1,394,763
7774100	(112,707)	132,680	67,857	42,229	56,615	2,706	169,407
7775100	(824,525)	830,352	424,671	264,282	354,313	17,557	1,060,823
7776100	(1,022,220)	1,124,347	575,031	357,854	479,761	21,889	1,434,535
7777100	(1,709,334)	1,815,605	928,564	577,866	774,722	18,707	2,299,859
7777200	(1,714,772)	1,820,205	930,917	579,330	776,685	20,004	2,306,936
7781100	(966,783)	1,021,598	522,481	325,151	435,918	28,245	1,311,795
7781200	(857,740)	878,681	449,389	279,665	374,935	27,463	1,131,452
7782100	(2,754,249)	2,946,171	1,506,775	937,700	1,257,137	33,731	3,735,343
7782200	(653,426)	684,261	349,955	217,785	291,976	14,969	874,685
7783100	(3,086,636)	3,015,945	1,542,460	959,907	1,286,910	85,223	3,874,500
7783200	(3,251,234)	3,401,093	1,739,438	1,082,491	1,451,253	27,780	4,300,962
7784100	(3,984,034)	4,269,020	2,183,327	1,358,733	1,821,600	39,106	5,402,766
7784200	(4,050,937)	4,501,922	2,302,441	1,432,860	1,920,980	12,385	5,668,666
7785100	(196,572)	160,602	82,138	51,116	68,529	13,114	214,897
7786100	(359,869)	337,272	172,493	107,346	143,915	16,064	439,818
7786200	(668,320)	732,267	374,507	233,064	312,460	6,134	926,165
7787100	(123,818)	118,039	60,369	37,569	50,367	3,187	151,492
7788100	(448,994)	486,796	248,965	154,936	207,717	2,901	614,519
7788200	(212,470)	224,610	114,874	71,488	95,842	1,922	284,126
7789100	(3,442,309)	3,632,764	1,857,923	1,156,227	1,550,108	43,799	4,608,057
7789200	(3,629,543)	4,164,910	2,130,081	1,325,597	1,777,176	31,092	5,263,946
7790100	(1,839,358)	1,996,420	1,021,039	635,416	851,877	8,707	2,517,039
7791100	(647,871)	700,846	358,437	223,064	299,052	11,030	891,583
7792100	(3,043,965)	2,938,980	1,503,098	935,411	1,254,069	79,380	3,771,958
7792200	(3,306,849)	3,677,855	1,880,984	1,170,578	1,569,348	26,791	4,647,701
7793100	(980,022)	1,022,764	523,077	325,523	436,415	14,164	1,299,179
7793200	(868,201)	921,958	471,522	293,438	393,401	10,857	1,169,218
7794100	(765,365)	847,066	433,219	269,602	361,445	14,544	1,078,810
7794200	-	349,905	178,954	111,367	149,305	-	439,626
7795100	(3,945,973)	4,304,004	2,201,219	1,369,867	1,836,527	56,743	5,464,356
7795200	(6,133,261)	6,700,667	3,426,956	2,132,671	2,859,188	119,724	8,538,539
7796100	(558,391)	570,563	291,806	181,597	243,460	8,805	725,668
7796200	(216,075)	230,117	117,690	73,241	98,191	2,907	292,029
7797100	(55,615)	29,283	14,976	9,320	12,495	4,817	41,608
7798100	(713,060)	862,226	440,973	274,427	367,914	5,032	1,088,346
7798200	(928,721)	1,022,051	522,713	325,296	436,111	21,101	1,305,221
7799100	(106,974)	116,095	59,375	36,950	49,538	3,720	149,583
7800100	(2,290,657)	2,626,391	1,343,229	835,921	1,120,687	19,519	3,319,356
7800200	(2,801,885)	3,326,914	1,701,501	1,058,882	1,419,601	9,147	4,189,131
7801100	(889,005)	951,759	486,763	302,923	406,118	8,177	1,203,981
7801200	(430,200)	414,755	212,120	132,007	176,977	9,767	530,871
7802100	(3,220,324)	3,408,349	1,743,149	1,084,801	1,454,349	62,478	4,344,777
7802200	(2,377,773)	2,426,140	1,240,813	772,186	1,035,239	44,397	3,092,635
7803100	(343,262)	355,995	182,068	113,305	151,904	7,150	454,427
7803200	(242,789)	255,383	130,612	81,283	108,973	4,487	325,355
7804100	(495,921)	569,008	291,011	181,103	242,797	4,087	718,998
7804200	(385,046)	448,184	229,217	142,647	191,241	7,131	570,236

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
\$ 54,224	\$ -	\$ 306,445	\$ 16,705	\$ 377,374
10,584	-	59,818	8,690	79,092
4,196	-	23,711	2,782	30,689
23,068	-	130,370	10,907	164,345
21,265	-	120,177	13,489	154,931
5,602	-	31,661	1,294	38,557
1,968	-	11,123	891	13,982
3,863	-	21,831	3,269	28,963
3,546	-	20,038	1,654	25,238
18,524	-	104,691	14,120	137,335
15,358	-	86,794	6,326	108,478
1,851	-	10,463	1,611	13,925
11,587	-	65,484	1,095	78,166
15,689	-	88,669	1,666	106,024
25,335	-	143,183	36,423	204,941
25,400	-	143,546	20,389	189,335
14,256	-	80,566	2,149	96,971
12,261	-	69,295	4,980	86,536
41,112	-	232,343	5,706	279,161
9,548	-	53,963	4,070	67,581
42,085	-	237,845	87,007	366,937
47,460	-	268,219	74,206	389,885
59,571	-	336,666	22,542	418,779
62,821	-	355,033	28,307	446,161
2,241	-	12,666	2,870	17,777
4,706	-	26,598	1,838	33,142
10,218	-	57,748	6,144	74,110
1,647	-	9,309	2,185	13,141
6,793	-	38,390	1,410	46,593
3,134	-	17,713	2,072	22,919
50,692	-	286,489	17,950	355,131
58,118	-	328,455	39,570	426,143
27,858	-	157,443	26,238	211,539
9,780	-	55,271	5,032	70,083
41,011	-	231,775	50,056	322,842
51,322	-	290,045	61,753	403,120
14,272	-	80,658	25,410	120,340
12,865	-	72,708	24,369	109,942
11,820	-	66,802	6,247	84,869
4,883	-	27,594	54,029	86,506
60,059	-	339,425	56,022	455,506
93,503	-	528,432	58,135	680,070
7,962	-	44,996	10,953	63,911
3,211	-	18,148	6,236	27,595
409	-	2,309	7,549	10,267
12,032	-	67,997	60,699	140,728
14,262	-	80,602	22,408	117,272
1,620	-	9,156	437	11,213
36,649	-	207,124	25,181	268,954
46,425	-	262,369	55,775	364,569
13,281	-	75,058	8,194	96,533
5,788	-	32,709	7,506	46,003
47,561	-	268,791	35,217	351,569
33,855	-	191,332	30,215	255,402
4,968	-	28,075	2,533	35,576
3,564	-	20,140	2,654	26,358
7,940	-	44,873	12,532	65,345
6,254	-	35,345	12,321	53,920

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
\$ 1,027,685	\$ -	\$ (7,298)	\$ 1,020,387
200,603	-	2,156	202,759
79,518	-	2,260	81,778
437,203	-	6,616	443,819
403,021	-	6,768	409,789
106,178	-	2,248	108,426
37,300	-	629	37,929
73,213	-	(2,591)	70,622
67,199	-	(750)	66,449
351,089	-	6,273	357,362
291,069	-	4,891	295,960
35,090	-	1,124	36,214
219,604	-	5,489	225,093
297,357	-	8,083	305,440
480,175	-	(9,524)	470,651
481,391	-	(8,015)	473,376
270,183	-	6,424	276,607
232,386	-	4,049	236,435
779,177	-	17,212	796,389
180,967	-	7,836	188,803
797,630	-	(9,988)	787,642
899,490	-	(20,437)	879,053
1,129,032	-	2,253	1,131,285
1,190,628	-	1,542	1,192,170
42,475	-	451	42,926
89,199	-	2,994	92,193
193,663	-	(583)	193,080
31,218	-	(340)	30,878
128,743	-	(2,026)	126,717
59,403	-	(487)	58,916
960,761	-	4,610	965,371
1,101,498	-	(3,552)	1,097,946
527,995	-	2,395	530,390
185,353	-	1,503	186,856
777,275	-	8,570	785,845
972,686	-	(14,084)	958,602
270,491	-	(2,059)	268,432
243,831	-	(2,146)	241,685
224,024	-	2,101	226,125
92,540	-	(7,865)	84,675
1,138,284	-	11,171	1,149,455
1,772,132	-	16,954	1,789,086
150,897	-	(3,657)	147,240
60,859	-	(402)	60,457
7,744	-	(189)	7,555
228,034	-	(10,119)	217,915
270,303	-	485	270,788
30,704	-	(372)	30,332
694,604	-	2,913	697,517
879,872	-	(2,816)	877,056
251,713	-	786	252,499
109,691	-	(722)	108,969
901,409	-	5,312	906,721
641,644	-	(1,543)	640,101
94,150	-	368	94,518
67,541	-	68	67,609
150,486	-	(3,244)	147,242
118,532	-	(2,777)	115,755

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2022
 and Beginning Net Pension Liability as of July 1, 2021

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				Total Deferred Outflows of Resources
			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	
7805100	\$ (385,933)	\$ 380,937	\$ 194,825	\$ 121,244	\$ 162,547	\$ 11,999	\$ 490,615
7806100	(2,744,616)	2,923,885	1,495,378	930,607	1,247,628	17,171	3,690,784
7806200	(2,982,381)	3,372,069	1,724,595	1,073,254	1,438,869	44,576	4,281,294
7807100	(267,671)	289,201	147,908	92,046	123,403	5,094	368,451
7808100	(374,349)	373,033	190,782	118,728	159,174	6,451	475,135
7808200	(317,257)	344,852	176,369	109,758	147,149	5,503	438,779
7810100	(355,850)	358,392	183,294	114,068	152,926	5,753	456,041
7810200	(520,212)	496,384	253,868	157,988	211,808	12,088	635,752
7811100	(357,742)	367,785	188,098	117,058	156,935	5,999	468,090
7811200	(224,822)	257,586	131,738	81,984	109,912	1,882	325,516
7812100	(2,327,241)	2,345,094	1,199,364	746,391	1,000,657	55,380	3,001,792
7812200	(760,637)	741,920	379,444	236,136	316,579	18,740	950,899
7813100	(575,944)	617,273	315,695	196,464	263,392	7,783	783,334
7813200	(84,929)	108,710	55,598	34,600	46,387	4,500	141,085
7814100	(644,916)	726,955	371,790	231,373	310,193	13,352	926,708
7815100	(1,594,441)	1,812,819	927,139	576,979	773,534	4,261	2,281,913
7815200	(1,613,649)	1,802,518	921,871	573,701	769,138	14,363	2,279,073
7816100	(1,763,058)	1,884,536	963,818	599,805	804,136	14,097	2,381,856
7816200	(2,422,572)	2,536,599	1,297,306	807,342	1,082,372	24,806	3,211,826
7817100	(9,210,737)	9,781,397	5,002,550	3,113,198	4,173,742	76,222	12,365,712
7817200	(9,983,135)	10,540,031	5,390,542	3,354,654	4,497,453	88,771	13,331,420
7819100	(1,490,068)	1,510,143	772,340	480,644	644,381	24,995	1,922,360
7819200	(1,561,226)	1,681,759	860,110	535,266	717,610	12,830	2,125,816
7820100	(115,307)	114,670	58,646	36,497	48,930	3,211	147,284
7820200	(77,837)	79,751	40,787	25,383	34,030	4,481	104,681
7821100	(433,392)	487,249	249,196	155,080	207,910	2,072	614,258
7822100	(4,973,630)	5,426,861	2,775,487	1,727,247	2,315,653	39,908	6,858,295
7822200	(5,667,186)	6,171,631	3,156,389	1,964,291	2,633,448	68,634	7,822,762
7823100	(366,607)	412,811	211,126	131,389	176,147	1,686	520,348
7823200	(374,822)	430,368	220,105	136,976	183,639	1,291	542,011
7824100	(206,974)	213,856	109,373	68,066	91,253	2,816	271,508
7824200	(148,227)	155,938	79,752	49,632	66,539	2,606	198,529
7825100	(2,482,973)	2,565,623	1,312,150	816,580	1,094,757	32,062	3,255,549
7825200	(2,997,098)	3,242,498	1,658,328	1,032,014	1,383,581	32,561	4,106,484
7826100	(1,005,317)	984,346	503,429	313,295	420,023	21,336	1,258,083
7826200	(1,113,886)	1,080,876	552,798	344,018	461,212	30,626	1,388,654
7827100	(954,490)	1,026,003	524,734	326,554	437,798	5,030	1,294,116
7827200	(1,129,548)	1,195,351	611,345	380,453	510,059	11,084	1,512,941
7828100	(1,341,309)	1,522,193	778,503	484,480	649,523	4,104	1,916,610
7828200	(1,468,614)	1,556,205	795,898	495,305	664,036	15,802	1,971,041
7829100	(613,592)	640,207	327,424	203,764	273,178	10,385	814,751
7829200	(502,658)	526,185	269,110	167,473	224,524	5,718	666,825
7830100	(1,754,252)	1,763,841	902,090	561,391	752,635	28,199	2,244,315
7830200	(1,884,570)	2,070,405	1,058,878	658,963	883,446	17,107	2,618,394
7831100	(599,821)	617,597	315,861	196,567	263,530	11,793	787,751
7831200	(591,488)	601,012	307,379	191,289	256,453	16,394	771,515
7832100	(283,569)	324,379	165,899	103,243	138,413	3,134	410,689
7832200	(175,768)	192,218	98,307	61,179	82,020	2,247	243,753
7834100	(1,103,366)	1,195,416	611,378	380,474	510,087	28,916	1,530,855
7834200	(369,503)	483,362	247,208	153,843	206,252	14,719	622,022
7835100	(351,950)	344,787	176,336	109,738	147,121	15,371	448,566
7835200	(321,749)	351,200	179,616	111,779	149,858	7,283	448,536
7836200	(6,644,962)	7,342,105	3,755,010	2,336,827	3,132,891	51,747	9,276,475
7837200	(222,222)	184,638	94,430	58,766	78,785	10,546	242,527
7839100	-	-	-	-	-	118	118
7840100	(273,049)	281,232	143,832	89,510	120,002	10,919	364,263
7841200	(303,486)	317,707	162,486	101,119	135,566	3,233	402,404
7843200	(1,161,818)	2,435,340	1,245,518	775,114	1,039,165	94,937	3,154,734

Deferred Inflows of Resources - Credit				
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
\$ 5,316	\$ -	\$ 30,042	\$ 1,084	\$ 36,442
40,801	-	230,585	31,733	303,119
47,055	-	265,930	21,094	334,079
4,036	-	22,807	4,804	31,647
5,205	-	29,418	9,240	43,863
4,812	-	27,196	3,027	35,035
5,001	-	28,264	2,922	36,187
6,927	-	39,146	2,196	48,269
5,132	-	29,005	639	34,776
3,594	-	20,314	2,634	26,542
32,724	-	184,940	11,249	228,913
10,353	-	58,510	5,824	74,687
8,614	-	48,680	2,543	59,837
1,517	-	8,573	5,439	15,529
10,144	-	57,329	3,767	71,240
25,296	-	142,964	28,049	196,309
25,153	-	142,151	19,683	186,987
26,297	-	148,619	20,286	195,202
35,396	-	200,043	20,113	255,552
136,492	-	771,386	75,708	983,586
147,078	-	831,214	57,325	1,035,617
21,073	-	119,094	13,513	153,680
23,468	-	132,628	16,690	172,786
1,600	-	9,043	5,822	16,465
1,113	-	6,289	2,409	9,811
6,799	-	38,426	7,181	52,406
75,728	-	427,976	39,176	542,880
86,120	-	486,711	105,651	678,482
5,760	-	32,555	7,190	45,505
6,005	-	33,940	5,965	45,910
2,984	-	16,865	5,872	25,721
2,176	-	12,298	2,569	17,043
35,801	-	202,332	12,010	250,143
45,247	-	255,712	2,861	303,820
13,736	-	77,628	12,383	103,747
15,083	-	85,241	2,264	102,588
14,317	-	80,913	11,195	106,425
16,680	-	94,268	6,495	117,443
21,241	-	120,044	28,564	169,849
21,716	-	122,726	3,571	148,013
8,934	-	50,488	256	59,678
7,343	-	41,496	1,834	50,673
24,613	-	139,101	31,959	195,673
28,891	-	163,277	4,842	197,010
8,618	-	48,705	15,338	72,661
8,387	-	47,397	12,751	68,535
4,526	-	25,581	3,817	33,924
2,682	-	15,159	9,956	27,797
16,681	-	94,274	4,344	115,299
6,745	-	38,119	40,118	84,982
4,811	-	27,191	725	32,727
4,901	-	27,697	3,102	35,700
102,453	-	579,017	18,036	699,506
2,576	-	14,561	5,070	22,207
-	-	-	944	944
3,924	-	22,179	2,088	28,191
4,433	-	25,055	8,114	37,602
33,983	-	192,057	161,303	387,343

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
\$ 100,747	\$ -	\$ 3,830	\$ 104,577
773,283	-	(4,537)	768,746
891,814	-	5,287	897,101
76,485	-	464	76,949
98,656	-	(172)	98,484
91,203	-	(298)	90,905
94,784	-	(71)	94,713
131,279	-	1,579	132,858
97,269	-	202	97,471
68,124	-	(40)	68,084
620,209	-	6,034	626,243
196,216	-	1,591	197,807
163,251	-	997	164,248
28,751	-	(501)	28,250
192,258	-	1,715	193,973
479,438	-	(6,710)	472,728
476,714	-	(1,934)	474,780
498,405	-	(8,801)	489,604
670,857	-	(382)	670,475
2,586,895	-	(13,143)	2,573,752
2,787,532	-	11,910	2,799,442
399,389	-	(813)	398,576
444,776	-	(4,501)	440,275
30,327	-	389	30,716
21,092	-	331	21,423
128,863	-	(2,269)	126,594
1,435,247	-	(8,421)	1,426,826
1,632,217	-	(10,784)	1,621,433
109,177	-	(390)	108,787
113,820	-	(1,477)	112,343
56,559	-	(1,129)	55,430
41,241	-	(439)	40,802
678,533	-	4,936	683,469
857,547	-	5,842	863,389
260,331	-	5,510	265,841
285,860	-	6,460	292,320
271,348	-	(23)	271,325
316,136	-	2,331	318,467
402,576	-	(468)	402,108
411,571	-	(150)	411,421
169,316	-	3,809	173,125
139,161	-	862	140,023
466,485	-	(3,379)	463,106
547,562	-	8,471	556,033
163,337	-	(3,111)	160,226
158,950	-	1,516	160,466
85,789	-	(496)	85,293
50,836	-	(1,239)	49,597
316,153	-	7,262	323,415
127,835	-	(5,416)	122,419
91,186	-	2,079	93,265
92,882	-	(644)	92,238
1,941,773	-	868	1,942,641
48,831	-	(2,489)	46,342
-	-	(680)	(680)
74,378	-	1,443	75,821
84,024	-	(1,598)	82,426
644,077	-	(6,249)	637,828

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Pension Amounts by Employer
 As of and for the Year Ended June 30, 2022
 and Beginning Net Pension Liability as of July 1, 2021

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7844200	\$ (376,654)	\$ 421,233	\$ 215,433	\$ 134,069	\$ 179,741	\$ 4,098	\$ 533,341
7845100	(539,420)	555,403	284,053	176,772	236,992	7,153	704,970
7846100	(599,467)	750,666	383,917	238,920	320,311	8,974	952,122
7846200	(377,245)	449,609	229,946	143,100	191,849	11,418	576,313
7847200	(367,316)	402,251	205,725	128,027	171,641	8,430	513,823
7849200	(753,308)	776,580	397,170	247,168	331,368	26,512	1,002,218
7850100	(5,305,249)	5,626,788	2,877,737	1,790,880	2,400,962	67,933	7,137,512
7850200	(6,233,734)	6,536,631	3,343,063	2,080,462	2,789,194	75,498	8,288,217
7851200	(2,461,933)	2,953,103	1,510,321	939,906	1,260,095	47,599	3,757,921
7852200	(7,068,484)	7,704,967	3,940,591	2,452,317	3,287,725	126,425	9,807,058
7853100	(187,825)	192,347	98,373	61,220	82,075	7,306	248,974
7854100	(64,302)	78,973	40,390	25,135	33,698	741	99,964
7855100	(1,784,216)	2,138,105	1,093,502	680,511	912,334	79,231	2,765,578
7855200	(2,735,751)	3,152,512	1,612,305	1,003,373	1,345,183	15,802	3,976,663
7856200	(1,819,972)	2,062,307	1,054,736	656,386	879,991	41,530	2,632,643
7857100	(404,254)	466,324	238,494	148,420	198,981	6,741	592,636
7858100	(1,201,593)	1,349,670	690,269	429,569	575,907	30,245	1,725,990
7859100	(271,690)	306,240	156,622	97,469	130,673	10,443	395,207
7859200	(429,432)	495,995	253,669	157,864	211,642	7,974	631,149
7860200	(2,551,531)	2,943,515	1,505,417	936,854	1,256,004	6,980	3,705,255
7861100	(46,631)	35,178	17,991	11,196	15,011	5,229	49,427
7862200	(1,197,692)	1,429,939	731,321	455,117	610,158	22,447	1,819,043
7863100	(26,950)	31,550	16,136	10,042	13,463	810	40,451
7864100	(1,124,525)	1,249,641	639,111	397,733	533,225	23,637	1,593,706
7864200	(3,132,676)	3,243,794	1,658,990	1,032,427	1,384,134	52,161	4,127,712
7865100	(513,651)	535,644	273,947	170,483	228,560	13,460	686,450
7865200	(671,216)	709,657	362,943	225,868	302,812	10,904	902,527
7866100	(79,019)	104,499	53,444	33,260	44,590	1,121	132,415
7867100	(919,502)	1,105,559	565,422	351,875	471,744	92,964	1,482,005
7867200	(1,800,469)	1,913,301	978,529	608,961	816,409	207,069	2,610,968
7868200	(101,655)	137,863	70,508	43,879	58,826	2,276	175,489
7869100	(271,453)	285,184	145,853	90,768	121,689	5,105	363,415
7870100	(227,895)	261,667	133,826	83,283	111,654	10,144	338,907
7871200	(426,181)	471,766	241,278	150,152	201,303	24,234	616,967
7872200	(205,082)	224,934	115,039	71,591	95,980	13,232	295,842
7873100	(343,203)	398,818	203,969	126,935	170,176	10,915	511,995
7874100	(212,056)	251,950	128,856	80,190	107,507	11,772	328,325
7875100	(248,817)	251,820	128,790	80,149	107,452	12,187	328,578
7876200	(2,057,206)	2,641,551	1,350,982	840,746	1,127,155	72,861	3,391,744
7877100	(22,990)	35,502	18,157	11,300	15,149	69	44,675
7878200	(1,622,160)	2,055,051	1,051,025	654,076	876,894	54,410	2,636,405
7879200	(238,061)	331,765	169,676	105,593	141,565	225	417,059
7880100	(314,125)	384,630	196,713	122,419	164,122	10,755	494,009
7881100	(48,286)	67,053	34,293	21,341	28,612	6,440	90,686
7882100	(350,649)	374,847	191,710	119,305	159,948	45,154	516,117
7883200	(379,550)	412,293	210,861	131,224	175,926	125,633	643,644
7884200	(309,574)	339,604	173,685	108,088	144,910	44,801	471,484
7885200	-	286,545	146,549	91,201	122,269	-	360,019
7886100	-	156,845	80,216	49,920	66,926	-	197,062
7887200	-	118,622	60,667	37,755	50,616	-	149,038
7888100	-	39,972	20,443	12,722	17,056	-	50,221
7888200	-	137,409	70,276	43,734	58,633	-	172,643
7889100	-	142,657	72,960	45,405	60,872	-	179,237
7890200	-	218,844	111,925	69,653	93,381	-	274,959
7891200	-	429,267	219,542	136,626	183,169	-	539,337
Total '77 Fund	\$ (591,015,280)	\$ 647,851,842	\$ 331,334,200	\$ 206,196,642	\$ 276,439,725	\$ 8,074,264	\$ 822,044,831

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 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
\$ 5,878	\$ -	\$ 33,220	\$ 12,119	\$ 51,217
7,750	-	43,801	7,795	59,346
10,475	-	59,199	14,525	84,199
6,274	-	35,457	9,638	51,369
5,613	-	31,723	370	37,706
10,837	-	61,243	16,144	88,224
78,517	-	443,743	1,756	524,016
91,214	-	515,495	12,528	619,237
41,208	-	232,889	39,330	313,427
107,517	-	607,633	6,071	721,221
2,684	-	15,169	2,857	20,710
1,102	-	6,228	6,445	13,775
29,836	-	168,616	33,227	231,679
43,991	-	248,615	30,146	322,752
28,778	-	162,639	16,107	207,524
6,507	-	36,775	6,055	49,337
18,834	-	106,438	12,229	137,501
4,273	-	24,151	10,250	38,674
6,921	-	39,115	9,159	55,195
41,074	-	232,133	56,708	329,915
491	-	2,774	2,234	5,499
19,954	-	112,769	20,659	153,382
440	-	2,488	9,240	12,168
17,438	-	98,550	9,914	125,902
45,265	-	255,814	9,749	310,828
7,474	-	42,242	7,005	56,721
9,903	-	55,965	24,601	90,469
1,458	-	8,241	5,106	14,805
15,427	-	87,187	83,815	186,429
26,699	-	150,888	154,053	331,640
1,924	-	10,872	8,996	21,792
3,980	-	22,490	3,067	29,537
3,651	-	20,636	7,437	31,724
6,583	-	37,205	1,605	45,393
3,139	-	17,739	5,649	26,527
5,565	-	31,452	5,803	42,820
3,516	-	19,869	5,450	28,835
3,514	-	19,859	6,675	30,048
36,861	-	208,319	133,220	378,400
495	-	2,800	3,472	6,767
28,677	-	162,067	93,813	284,557
4,630	-	26,164	41,406	72,200
5,367	-	30,333	34,042	69,742
936	-	5,288	1,916	8,140
5,231	-	29,561	11,570	46,362
5,753	-	32,514	229,706	267,973
4,739	-	26,782	37,730	69,251
3,999	-	22,598	54,535	81,132
2,189	-	12,369	35,600	50,158
1,655	-	9,355	30,191	41,201
558	-	3,152	11,274	14,984
1,917	-	10,836	37,487	50,240
1,991	-	11,250	38,922	52,163
3,054	-	17,259	57,705	78,018
5,990	-	33,853	128,926	168,769
\$ 9,040,271	\$ -	\$ 51,091,247	\$ 8,074,264	\$ 68,205,782

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
\$ 111,404	\$ -	\$ (2,022)	\$ 109,382
146,888	-	337	147,225
198,529	-	4,149	202,678
118,909	-	7,554	126,463
106,384	-	1,596	107,980
205,383	-	2,965	208,348
1,488,122	-	34,636	1,522,758
1,728,749	-	34,700	1,763,449
781,010	-	8,485	789,495
2,037,740	-	16,905	2,054,645
50,870	-	789	51,659
20,886	-	(1,169)	19,717
565,467	-	12,752	578,219
833,748	-	(4,418)	829,330
545,420	-	6,275	551,695
123,329	-	3,755	127,084
356,948	-	2,932	359,880
80,991	-	1,651	82,642
131,176	-	(1,757)	129,419
778,474	-	(13,845)	764,629
9,304	-	2,942	12,246
378,177	-	4,060	382,237
8,344	-	(1,278)	7,066
330,494	-	5,168	335,662
857,889	-	20,900	878,789
141,662	-	4,964	146,626
187,684	-	1,095	188,779
27,637	-	(881)	26,756
292,388	-	6,955	299,343
506,012	-	17,984	523,996
36,461	-	(999)	35,462
75,423	-	53	75,476
69,203	-	5,724	74,927
124,768	-	10,237	135,005
59,489	-	5,200	64,689
105,476	-	1,448	106,924
66,633	-	3,386	70,019
66,599	-	391	66,990
698,614	-	(18,888)	679,726
9,389	-	(629)	8,760
543,501	-	(7,868)	535,633
87,742	-	(7,955)	79,787
101,723	-	(5,043)	96,680
17,733	-	894	18,627
99,136	-	6,502	105,638
109,039	-	(17,691)	91,348
89,815	-	1,170	90,985
75,783	-	(7,937)	67,846
41,481	-	(5,182)	36,299
31,372	-	(4,394)	26,978
10,572	-	(1,641)	8,931
36,341	-	(5,459)	30,882
37,729	-	(5,666)	32,063
57,878	329,786	(8,399)	379,265
113,529	39,013	(18,766)	133,776
\$ 171,337,990	\$ 368,799	\$ -	\$ 171,706,789

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2022

Summary

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

Plan Description

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

Special Funding Situation

This pension plan does not have a special funding situation.

Basis of the Allocation

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

Collective Net Pension Liability

The components of the collective net pension liability at June 30, 2022 is as follows:

Total pension liability	\$ 8,281,864,869
Plan fiduciary net position	<u>7,634,013,027</u>
Net pension liability	<u><u>\$ 647,851,842</u></u>

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2022

Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021 using member census data as of June 30, 2021. Standard actuarial roll-forward techniques were used to project the total pension liability computed as of June 30, 2021 to the June 30, 2022 measurement date. The valuation was performed using the assumptions in place at the time of the valuation as reported within the System's ACFR as of June 30, 2022.

For details, please refer to Note 8 of the System's June 30, 2022 ACFR's, which can be found on the INPRS website at:

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

There were no changes in actuarial assumptions for the June 30, 2022 actuarial valuation. An assumption study was concluded in February 2020 and an asset-liability study was concluded in May 2021. The resulting key actuarial assumptions are as follows:

- The investment return assumption is 6.25 percent.
- The price inflation assumption is 2.00 percent per year.
- Future salary increase rates are 2.65 percent per year.
- COLAs are generally assumed to be 1.95 percent per year, except for benefits paid under HEA 1617-2017, which are assumed to be 2.65 percent per year.
- The mortality tables are based upon the Pub-2010 family of tables, with specific adjustments for healthy employees, retirees, beneficiaries, and disabled members. Mortality tables are all projected generationally using SOA Scale MP-2019.

For further information reference Appendix C in the '77 Fund Actuarial Valuation report located at:

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

The net pension liability for fiscal year 2022 is calculated as outlined in the following table:

Net pension liability (asset) - beginning July 1, 2021	\$	(591,015,280)
Total pension expense (income)		171,706,789
Change in deferred outflows of resources		338,382,526
Change in deferred inflows of resources		905,813,231
Defined benefit plan employer contributions		(177,035,424)
Net pension liability - ending June 30, 2022	\$	<u>647,851,842</u>

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund Notes to the Schedules of Employer Allocations and Pension Amounts by Employer Year Ended June 30, 2022

Amortization of Collective Deferred Outflows and Inflows of Resources

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

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

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

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

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

Average Expected Remaining Service Lives

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

	<u>Years</u>
June 30, 2022	7.87
June 30, 2021	7.04
June 30, 2020	6.11
June 30, 2019	5.62
June 30, 2018	4.69
June 30, 2017	3.83
June 30, 2016	3.04
June 30, 2015	2.31
June 30, 2014	1.29

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

**Notes to the Schedules of Employer Allocations and Pension Amounts by Employer
Year Ended June 30, 2022**

Collective Pension Expense

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

The components of the collective pension expense, for the period ended June 30, 2022, comprises the following:

Service cost	\$	210,535,660
Interest on the total pension liability		480,331,671
Member contributions		(58,183,502)
Pension plan administrative expenses		2,072,601
Projected earnings on plan investments		(511,386,469)
Recognition of outflow (inflow) of resources due to amortization		47,984,816
Miscellaneous (income) / expense		(16,787)
Total pension expenses (income) - before reconciling items		171,337,990
Reconciling items:		
Employer specific liability payments		368,799
Total pension expense (income) - Schedule of Pension Amounts	\$	<u>171,706,789</u>

Additional Financial and Actuarial Information

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

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

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

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**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2022

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2023	2024	2025	2026	2027	Thereafter	Total
		\$	\$	\$	\$	\$	\$	\$
7700100	106,629	45,667	66,993	39,722	184,046	50,465	65,313	452,206
7700200	109,692	47,492	69,455	41,338	189,853	52,459	67,650	468,247
7701100	1,005,615	429,807	632,341	374,733	1,736,528	476,013	619,944	4,269,366
7701200	1,069,485	445,300	666,593	394,706	1,843,225	503,499	655,700	4,509,023
7702100	187,711	81,692	118,931	70,737	324,853	89,724	117,228	803,165
7702200	122,065	49,251	73,413	41,993	207,214	55,918	75,350	503,139
7703100	42,137	20,883	28,646	17,763	74,785	21,964	27,890	191,931
7704100	244,970	104,613	153,473	90,382	421,867	115,094	149,761	1,035,190
7704200	220,529	94,902	138,778	82,068	380,608	104,466	134,531	935,353
7705100	112,284	46,946	69,181	40,238	192,301	51,629	66,047	466,342
7706100	128,639	55,461	81,172	48,391	222,296	61,165	79,035	547,520
7706200	67,416	28,534	41,682	24,287	115,498	31,204	40,321	281,526
7707100	283,196	121,858	177,839	105,050	488,418	133,917	175,121	1,202,203
7707200	337,298	145,597	213,199	126,559	583,096	160,430	208,706	1,437,587
7708100	456,388	198,352	289,236	171,558	789,376	218,044	283,664	1,950,230
7708200	-	30,092	31,221	31,093	31,032	31,166	60,097	214,701
7709100	62,742	28,411	40,884	24,678	109,569	30,979	39,928	274,449
7710100	-	(2,344)	(2,276)	(2,493)	(2,304)	(2,365)	(1,112)	(12,894)
7711100	945,406	408,228	594,021	353,593	1,633,349	448,589	585,823	4,023,603
7711200	1,204,258	515,733	754,610	446,990	2,077,484	568,722	738,520	5,102,059
7712100	202,720	90,184	130,493	78,615	352,939	98,852	125,503	876,586
7712200	97,392	42,227	61,225	36,070	167,894	45,953	58,496	411,865
7713100	140,431	63,768	89,659	53,744	243,748	67,814	87,450	606,183
7713200	130,417	55,751	82,014	48,664	225,217	61,866	80,112	553,624
7714100	119,313	50,806	74,708	43,650	205,077	55,589	72,853	502,683
7714200	119,313	52,206	75,765	44,786	206,341	56,844	74,439	510,381
7715100	134,553	58,134	85,349	51,014	232,551	63,987	83,422	574,457
7716100	613,732	274,401	395,118	235,830	1,064,056	296,240	382,286	2,647,931
7716200	848,752	361,211	531,825	314,470	1,459,674	398,175	525,570	3,590,925
7717100	62,899	27,809	40,555	24,346	109,570	30,724	39,551	272,555
7718100	16,333	6,732	10,172	5,583	29,730	7,445	9,533	69,195
7719100	1,913,972	833,387	1,214,309	721,368	3,309,844	916,784	1,181,074	8,176,766
7719200	2,414,078	1,054,350	1,538,017	917,540	4,182,104	1,163,025	1,500,909	10,355,945
7720100	302,191	134,670	193,663	113,483	522,477	144,035	185,817	1,294,145
7720200	107,309	41,732	62,970	35,352	180,582	48,229	64,789	433,654
7721100	155,533	67,412	97,999	58,701	268,936	74,200	96,968	664,216
7722100	345,939	152,963	222,351	133,879	601,619	169,114	216,480	1,496,406
7722200	214,877	95,486	138,670	83,552	373,795	105,075	134,521	931,099
7723100	575,270	252,922	365,731	216,626	995,201	274,750	355,880	2,461,110
7723200	482,453	204,480	300,772	177,072	829,859	225,810	291,727	2,029,720
7724100	50,707	22,197	32,799	19,022	87,614	24,069	31,103	216,804
7724200	18,612	8,023	11,796	7,077	32,250	9,004	11,852	80,002
7725100	218,385	98,190	140,722	84,188	380,007	106,406	135,568	945,081
7725200	106,830	48,764	69,199	41,328	185,841	52,113	67,225	464,470
7726100	959,769	425,597	612,806	364,754	1,663,133	461,454	595,842	4,123,586
7726200	1,078,502	474,652	688,130	411,321	1,868,576	519,466	672,535	4,634,680
7727100	205,752	88,067	129,848	78,441	356,476	98,686	129,247	880,765
7727200	241,517	103,953	152,561	91,428	417,757	115,100	149,632	1,030,431
7728100	15,680	770	4,802	1,105	22,418	3,215	9,357	41,667
7729100	476,375	210,112	301,268	178,440	823,078	227,651	297,057	2,037,606
7729200	557,993	236,338	349,192	207,228	962,142	264,489	348,217	2,367,606
7730100	674,165	302,404	432,871	257,652	1,170,089	326,296	420,028	2,909,340
7730200	573,397	251,712	364,526	215,830	991,419	273,925	350,419	2,447,831
7731100	190,284	82,688	119,929	71,314	328,745	90,469	117,492	810,637
7731200	97,196	42,725	62,086	37,125	168,617	46,847	60,518	417,918
7732100	62,439	25,638	38,717	22,867	107,512	29,525	38,708	262,967
7733100	18,537	6,997	10,882	6,493	31,603	8,412	11,972	76,359
7734100	407,647	180,546	260,349	154,760	706,476	195,858	254,281	1,752,270
7735100	783,335	348,165	507,968	305,780	1,366,680	383,921	491,700	3,404,214
7735200	614,365	264,389	393,510	236,169	1,067,006	297,768	390,531	2,649,373
7736100	348,773	151,550	220,509	129,035	602,252	166,584	217,380	1,487,310
7737100	1,601,155	708,178	1,030,568	616,544	2,776,193	774,964	1,025,017	6,931,464
7737200	1,758,532	779,795	1,130,728	676,454	3,051,105	850,656	1,100,998	7,589,736
7738100	136,284	58,586	85,773	50,762	234,769	64,159	84,139	578,188
7738200	172,792	74,057	107,478	63,307	295,315	80,212	105,065	725,434

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 1,170,875	\$ 390,525	\$ (239,337)
1,204,479	401,733	(246,206)
11,042,123	3,682,908	(2,257,109)
11,743,521	3,916,847	(2,400,481)
2,061,075	687,436	(421,302)
1,340,446	447,083	(273,999)
462,678	154,318	(94,576)
2,689,828	897,145	(549,825)
2,421,583	807,677	(494,993)
1,233,032	411,256	(252,043)
1,412,509	471,118	(288,730)
740,246	246,896	(151,313)
3,109,579	1,037,146	(635,626)
3,703,757	1,235,324	(757,081)
5,011,377	1,671,458	(1,024,370)
-	-	-
688,967	229,793	(140,831)
-	-	-
10,381,126	3,462,444	(2,121,995)
13,223,431	4,410,446	(2,702,988)
2,225,984	742,438	(455,011)
1,069,482	356,707	(218,612)
1,542,067	514,330	(315,212)
1,432,127	477,661	(292,740)
1,310,145	436,976	(267,805)
1,310,145	436,976	(267,805)
1,477,385	492,756	(301,991)
6,739,137	2,247,722	(1,377,540)
9,319,607	3,108,393	(1,905,011)
690,715	230,376	(141,188)
195,599	65,239	(39,982)
21,016,317	7,009,627	(4,295,923)
26,507,660	8,841,169	(5,418,403)
3,318,192	1,106,725	(678,268)
1,178,256	392,987	(240,846)
1,707,753	569,591	(349,080)
3,798,546	1,266,939	(776,457)
2,359,426	786,946	(482,288)
6,316,860	2,106,879	(1,291,223)
5,297,492	1,766,886	(1,082,855)
556,884	185,739	(113,832)
204,340	68,154	(41,769)
2,397,886	799,773	(490,149)
1,173,012	391,238	(239,774)
10,538,654	3,514,985	(2,154,195)
11,828,598	3,945,223	(2,417,871)
2,259,199	753,516	(461,800)
2,651,951	884,512	(542,083)
172,096	57,400	(35,178)
5,230,868	1,744,665	(1,069,236)
6,127,088	2,043,584	(1,252,432)
7,402,659	2,469,028	(1,513,170)
6,296,271	2,100,012	(1,287,014)
2,089,433	696,894	(427,099)
1,067,346	355,995	(218,175)
685,665	228,692	(140,156)
203,563	67,895	(41,610)
4,476,247	1,492,975	(914,985)
8,601,310	2,868,818	(1,758,185)
6,745,935	2,249,989	(1,378,930)
3,829,236	1,277,175	(782,730)
17,577,891	5,862,800	(3,593,078)
19,309,535	6,440,360	(3,947,042)
1,495,255	498,716	(305,644)
1,884,511	628,546	(385,211)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2022

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2023	2024	2025	2026	2027	Thereafter	Total
		\$	\$	\$	\$	\$	\$	\$
7739100	3,290,800	1,437,215	2,091,212	1,253,560	5,708,451	1,584,404	2,056,166	14,131,008
7739200	3,291,319	1,437,641	2,082,357	1,239,844	5,695,552	1,571,339	2,038,112	14,064,845
7740100	5,599,751	2,442,316	3,559,075	2,125,204	9,686,639	2,677,394	3,463,506	23,954,134
7740200	4,167,497	1,826,774	2,653,067	1,592,317	7,219,901	1,997,607	2,568,113	17,857,779
7741100	344,570	152,739	220,315	130,795	597,186	165,946	217,810	1,484,791
7741200	375,123	167,613	240,291	142,756	650,503	180,748	233,910	1,615,821
7742100	613,179	270,963	388,706	230,250	1,060,044	292,142	378,396	2,620,501
7742200	568,451	244,490	357,722	211,382	980,952	268,754	349,685	2,412,985
7743100	106,236	47,765	68,385	40,955	184,913	51,815	67,524	461,357
7744100	1,625,230	659,981	988,319	580,076	2,769,529	741,349	967,120	6,706,374
7744200	1,477,516	610,979	912,298	537,018	2,536,551	686,121	901,588	6,184,555
7745100	91,562	39,139	57,332	33,990	157,829	43,145	55,732	387,167
7746100	639,341	280,601	406,310	239,577	1,104,792	305,163	393,948	2,730,361
7746200	671,849	294,008	427,097	252,464	1,161,554	321,221	413,962	2,870,306
7747100	184,709	77,897	115,272	67,909	317,988	86,762	113,112	778,940
7747200	193,309	83,677	122,057	72,651	334,228	92,208	119,468	824,289
7748100	100,215	41,795	62,064	36,249	171,918	46,369	59,274	417,669
7748200	9,677	4,169	6,108	3,614	16,716	4,594	5,967	41,168
7749100	436,029	183,481	271,160	158,247	748,169	201,819	260,934	1,823,810
7749200	505,445	220,643	320,195	189,044	873,070	239,736	310,354	2,153,042
7750100	240,218	105,306	153,641	92,996	417,309	116,525	150,063	1,035,840
7750200	296,814	126,980	186,758	111,716	512,838	141,056	182,641	1,261,989
7751100	794,356	340,402	499,670	295,688	1,370,003	374,994	483,461	3,364,218
7751200	700,698	314,142	448,854	266,183	1,213,888	336,616	429,462	3,009,145
7752100	434,956	196,805	275,951	160,662	749,814	206,656	271,067	1,860,955
7753100	2,914,715	1,252,022	1,837,814	1,092,571	5,037,533	1,386,036	1,796,058	12,402,034
7753200	2,142,763	923,694	1,354,245	806,861	3,707,503	1,022,761	1,321,757	9,136,821
7754100	83,856	33,275	50,501	29,461	142,882	37,897	50,445	344,461
7754200	44,839	13,936	23,217	11,763	72,463	16,681	26,995	165,055
7755100	509,668	217,331	316,568	185,280	875,037	236,507	310,002	2,140,725
7756100	940,571	416,911	593,381	346,204	1,618,595	440,539	574,999	3,990,629
7756200	699,369	307,530	437,420	253,230	1,199,820	324,325	427,267	2,949,592
7757100	138,268	61,941	89,133	53,108	240,397	67,265	87,446	599,290
7758100	357,289	156,554	226,950	134,742	618,369	171,097	223,005	1,530,717
7758200	365,883	156,555	231,013	137,450	632,676	174,434	226,700	1,558,828
7759100	20,986,659	9,242,320	13,374,060	7,910,991	36,311,664	10,018,571	12,903,483	89,761,089
7759200	18,335,973	7,786,902	11,393,547	6,698,214	31,564,615	8,593,054	11,114,803	77,151,135
7760100	37,082	15,989	23,358	13,799	64,001	17,541	22,869	157,557
7761100	250,322	109,944	159,218	94,371	433,215	119,710	156,316	1,072,774
7762100	1,115,484	482,516	704,295	415,443	1,927,792	530,634	686,255	4,746,935
7762200	1,166,016	515,599	746,388	442,424	2,021,338	563,006	718,408	5,007,163
7763100	178,014	77,717	112,399	66,603	307,588	84,747	111,423	760,477
7763200	101,403	42,958	62,783	36,793	174,049	47,078	61,238	424,899
7764100	55,792	23,961	34,819	20,405	95,961	26,116	33,799	235,061
7765100	950,530	401,094	592,901	353,820	1,640,789	448,697	578,808	4,016,109
7765200	917,348	382,917	573,988	342,224	1,584,060	433,846	561,732	3,878,767
7766100	1,639,102	709,674	1,033,722	610,617	2,827,956	774,527	1,013,250	6,969,746
7766200	1,708,158	741,851	1,080,782	639,957	2,951,104	811,391	1,055,590	7,280,675
7767100	450,912	196,053	286,039	169,824	779,795	215,188	278,806	1,925,705
7767200	479,336	212,457	307,014	182,810	831,282	230,916	298,421	2,062,900
7768100	764,820	339,956	492,286	290,315	1,325,908	368,231	480,106	3,296,802
7768200	1,061,009	461,111	677,624	404,026	1,840,128	510,899	662,586	4,556,374
7769100	207,108	92,313	133,412	79,886	360,688	101,257	133,341	900,897
7769200	82,098	37,726	53,056	31,325	142,700	39,826	52,132	356,765
7770100	451,382	201,581	289,400	172,128	782,261	216,807	279,932	1,942,109
7770200	416,095	185,543	266,181	157,866	720,259	198,974	260,215	1,789,038
7771100	109,613	49,277	70,783	42,747	190,975	53,659	68,503	475,944
7771200	38,515	17,276	24,896	15,002	67,065	18,865	23,993	167,097
7772100	75,585	31,585	48,377	29,275	131,574	36,893	48,065	325,769
7772200	69,379	29,710	44,104	26,480	120,368	33,499	43,280	297,441
7773100	362,830	159,972	229,207	135,525	627,500	173,585	226,969	1,552,758
7773200	300,474	133,639	191,273	112,110	520,171	143,623	185,469	1,286,285
7774100	36,225	16,421	23,095	13,671	62,777	17,401	22,117	155,482
7775100	226,727	103,053	146,552	87,143	393,731	109,626	142,552	982,657
7776100	307,001	138,544	197,294	118,090	533,677	149,027	191,879	1,328,511

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 36,140,770	\$ 12,054,126	\$ (7,387,497)
36,144,849	12,055,486	(7,388,331)
61,453,468	20,496,737	(12,561,639)
45,761,448	15,262,936	(9,354,050)
3,783,590	1,261,951	(773,400)
4,119,041	1,373,835	(841,969)
6,732,921	2,245,649	(1,376,269)
6,241,884	2,081,872	(1,275,897)
1,166,602	389,100	(238,464)
17,764,943	5,925,188	(3,631,314)
16,215,495	5,408,397	(3,314,592)
1,005,383	335,328	(205,509)
7,020,201	2,341,466	(1,434,992)
7,377,213	2,460,541	(1,507,968)
2,028,248	676,487	(414,592)
2,122,648	707,972	(433,888)
1,100,366	367,008	(224,925)
106,249	35,437	(21,718)
4,787,808	1,596,890	(978,671)
5,550,003	1,851,107	(1,134,470)
2,637,771	879,783	(539,184)
3,259,143	1,087,031	(666,198)
8,722,515	2,909,243	(1,782,960)
7,694,018	2,566,206	(1,572,726)
4,775,959	1,592,938	(976,249)
32,005,024	10,674,720	(6,542,114)
23,528,415	7,847,494	(4,809,419)
920,889	307,147	(188,238)
492,397	164,230	(100,650)
5,596,426	1,866,591	(1,143,960)
10,327,904	3,444,693	(2,111,116)
7,679,450	2,561,347	(1,569,748)
1,518,175	506,361	(310,329)
3,923,248	1,308,531	(801,947)
4,017,454	1,339,952	(821,204)
230,440,019	76,859,263	(47,104,004)
201,339,650	67,153,342	(41,155,628)
407,126	135,790	(83,220)
2,748,682	916,775	(561,855)
12,248,544	4,085,289	(2,503,712)
12,803,292	4,270,315	(2,617,107)
1,954,631	651,933	(399,544)
1,113,380	371,349	(227,585)
612,631	204,332	(125,227)
10,437,261	3,481,167	(2,133,470)
10,072,868	3,359,630	(2,058,984)
17,998,225	6,002,995	(3,678,998)
18,756,536	6,255,917	(3,834,004)
4,951,163	1,651,374	(1,012,062)
5,263,306	1,755,484	(1,075,867)
8,398,136	2,801,052	(1,716,654)
11,650,481	3,885,815	(2,381,463)
2,274,155	758,505	(464,858)
901,465	300,668	(184,268)
4,956,407	1,653,124	(1,013,134)
4,568,900	1,523,877	(933,924)
1,203,702	401,474	(246,047)
422,859	141,037	(86,436)
829,985	276,827	(169,656)
761,807	254,087	(155,720)
3,980,160	1,327,513	(813,580)
3,299,739	1,100,571	(674,496)
397,802	132,680	(81,314)
2,489,567	830,352	(508,890)
3,371,025	1,124,347	(689,068)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2022

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2023	2024	2025	2026	2027	Thereafter	Total
		\$	\$	\$	\$	\$	\$	\$
7777100	\$ 495,746	\$ 208,152	\$ 308,903	\$ 183,876	\$ 854,621	\$ 233,006	\$ 306,360	\$ 2,094,918
7777200	497,001	212,005	313,049	186,844	859,623	236,830	309,250	2,117,601
7781100	278,937	125,410	180,618	109,191	486,398	136,858	176,349	1,214,824
7781200	239,924	108,229	156,068	92,747	418,009	117,659	152,204	1,044,916
7782100	804,433	359,738	514,125	304,620	1,392,580	385,173	499,946	3,456,182
7782200	186,845	83,970	119,383	71,645	324,505	90,701	116,900	807,104
7783100	824,184	348,807	517,883	310,333	1,425,230	394,209	511,101	3,507,563
7783200	928,672	386,780	576,751	340,250	1,597,639	435,792	573,865	3,911,077
7784100	1,165,659	506,242	739,595	440,204	2,017,148	556,817	723,981	4,983,987
7784200	1,229,237	530,056	774,054	459,306	2,122,190	582,412	754,487	5,222,505
7785100	43,861	20,926	29,302	17,938	77,307	22,439	29,208	197,120
7786100	92,092	42,196	60,409	37,212	161,596	46,079	59,184	406,676
7786200	199,942	86,619	126,325	75,729	345,642	95,098	122,642	852,055
7787100	32,225	13,620	20,378	12,249	55,942	15,594	20,568	138,351
7788100	132,927	57,843	84,519	49,992	229,993	63,473	82,106	567,926
7788200	61,337	26,251	38,744	22,997	106,017	29,176	38,022	261,207
7789100	991,913	432,979	630,118	376,456	1,718,370	475,929	619,074	4,252,926
7789200	1,137,220	490,040	719,308	426,746	1,965,121	540,155	696,433	4,837,803
7790100	545,114	234,355	341,146	200,669	938,811	256,100	334,419	2,305,500
7791100	191,364	84,201	122,603	72,884	331,334	92,154	118,324	821,500
7792100	802,484	361,075	510,522	299,819	1,386,117	382,970	508,613	3,449,116
7792200	1,004,222	425,485	628,856	369,831	1,728,949	472,244	619,216	4,244,581
7793100	279,268	118,221	173,831	102,711	479,965	130,802	173,309	1,178,839
7793200	251,748	106,576	156,605	92,069	431,948	117,099	154,979	1,059,276
7794100	231,308	102,039	148,051	87,894	400,815	111,090	144,052	993,941
7794200	87,890	33,627	52,537	27,947	157,255	37,607	44,147	353,120
7795100	1,175,197	511,888	743,816	441,273	2,027,779	561,390	722,704	5,008,850
7795200	1,829,593	805,759	1,170,057	697,421	3,167,796	883,185	1,134,251	7,858,469
7796100	155,783	64,588	97,566	58,966	269,400	74,193	97,044	661,757
7796200	62,829	26,884	39,320	22,760	107,559	29,215	38,696	264,434
7797100	7,997	2,692	4,350	2,431	13,233	3,257	5,378	31,341
7798100	235,434	91,479	138,884	79,494	397,153	103,029	137,579	947,618
7798200	279,077	121,364	176,816	104,865	482,100	133,058	169,746	1,187,949
7799100	31,706	14,335	20,791	12,510	55,411	15,688	19,635	138,370
7800100	717,128	311,943	453,399	267,664	1,238,210	340,630	438,556	3,050,402
7800200	908,403	387,141	567,069	333,498	1,563,014	425,080	548,760	3,824,562
7801100	259,870	112,988	164,097	96,931	449,255	123,720	160,457	1,107,448
7801200	113,243	48,961	71,547	42,579	196,139	54,329	71,313	484,868
7802100	930,651	408,584	590,145	353,357	1,614,635	447,459	579,028	3,993,208
7802200	662,454	286,979	417,221	250,670	1,148,934	318,622	414,807	2,837,233
7803100	97,210	42,922	62,406	37,294	168,842	47,029	60,358	418,851
7803200	69,727	30,470	44,484	26,586	120,890	33,525	43,042	298,997
7804100	155,373	65,846	97,345	57,047	267,085	72,307	94,023	653,653
7804200	122,373	50,794	76,281	45,649	211,423	58,235	73,934	516,316
7805100	104,008	47,522	67,380	40,625	181,351	50,990	66,305	454,173
7806100	798,367	340,192	500,614	296,380	1,377,618	378,554	494,307	3,387,665
7806200	920,740	403,587	586,154	349,996	1,596,197	443,132	568,149	3,947,215
7807100	78,961	34,656	49,800	29,657	136,661	37,724	48,306	336,804
7808100	101,849	43,194	63,484	37,789	175,532	47,986	63,287	431,272
7808200	94,169	40,608	60,045	36,067	163,407	45,520	58,097	403,744
7810100	97,851	43,014	62,330	36,968	169,350	46,762	61,430	419,854
7810200	135,531	60,401	87,192	52,105	235,504	65,900	86,381	587,483
7811100	100,431	44,464	64,469	38,430	174,383	48,551	63,017	433,314
7811200	70,335	30,234	44,387	26,297	121,527	33,445	43,084	298,974
7812100	640,328	284,517	411,869	246,467	1,113,281	311,088	405,657	2,772,879
7812200	202,573	89,624	129,907	78,021	352,235	98,604	127,821	876,212
7813100	168,546	73,826	107,339	64,011	292,203	81,221	104,897	723,497
7813200	29,686	12,390	18,265	10,754	51,567	14,430	18,150	125,556
7814100	198,492	87,826	127,000	76,146	344,830	96,207	123,459	855,468
7815100	494,995	209,687	308,690	181,841	851,770	231,773	301,843	2,085,604
7815200	492,168	211,392	309,350	184,740	851,127	233,675	301,802	2,092,086
7816100	514,574	218,276	323,212	191,722	889,442	244,822	319,180	2,186,654
7816200	692,626	300,598	437,659	260,374	1,197,896	330,129	429,618	2,956,276
7817100	2,671,386	1,151,302	1,686,181	1,000,970	4,615,809	1,269,710	1,658,154	11,382,126
7817200	2,877,944	1,257,632	1,822,500	1,082,038	4,976,518	1,370,968	1,786,147	12,295,803

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 5,443,560	\$ 1,815,605	\$ (1,112,712)
5,457,351	1,820,205	(1,115,531)
3,062,961	1,021,598	(626,097)
2,634,469	878,681	(538,509)
8,833,232	2,946,171	(1,805,592)
2,051,557	684,261	(419,357)
9,042,428	3,015,945	(1,848,353)
10,197,181	3,401,093	(2,084,395)
12,799,407	4,269,020	(2,616,313)
13,497,697	4,501,922	(2,759,050)
481,520	160,602	(98,427)
1,011,210	337,272	(206,700)
2,195,488	732,267	(448,777)
353,904	118,039	(72,341)
1,459,515	486,796	(298,338)
673,428	224,610	(137,655)
10,891,781	3,632,764	(2,226,378)
12,487,264	4,164,910	(2,552,509)
5,985,682	1,996,420	(1,223,527)
2,101,282	700,846	(429,521)
8,811,671	2,938,980	(1,801,185)
11,026,972	3,677,855	(2,254,012)
3,066,458	1,022,764	(626,811)
2,764,221	921,958	(565,032)
2,539,680	847,066	(519,133)
1,049,087	349,905	(214,443)
12,904,296	4,304,004	(2,637,754)
20,089,989	6,700,667	(4,106,574)
1,710,667	570,563	(349,676)
689,938	230,117	(141,030)
87,796	29,283	(17,946)
2,585,132	862,226	(528,424)
3,064,321	1,022,051	(626,375)
348,077	116,095	(71,150)
7,874,466	2,626,391	(1,609,611)
9,974,777	3,326,914	(2,038,934)
2,853,571	951,759	(583,296)
1,243,521	414,755	(254,187)
10,218,936	3,408,349	(2,088,842)
7,274,072	2,426,140	(1,486,885)
1,067,346	355,995	(218,175)
765,692	255,383	(156,514)
1,706,005	569,008	(348,723)
1,343,748	448,184	(274,674)
1,142,128	380,937	(233,461)
8,766,414	2,923,885	(1,791,933)
10,110,162	3,372,069	(2,066,608)
867,085	289,201	(177,240)
1,118,431	373,033	(228,617)
1,033,936	344,852	(211,346)
1,074,532	358,392	(219,644)
1,488,262	496,384	(304,214)
1,102,697	367,785	(225,401)
772,296	257,586	(157,864)
7,031,079	2,345,094	(1,437,215)
2,224,430	741,920	(454,693)
1,850,713	617,273	(378,302)
325,934	108,710	(66,624)
2,179,561	726,955	(445,522)
5,435,208	1,812,819	(1,111,005)
5,404,323	1,802,518	(1,104,692)
5,650,231	1,884,536	(1,154,958)
7,605,250	2,536,599	(1,554,581)
29,326,656	9,781,397	(5,994,631)
31,601,200	10,540,031	(6,459,568)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2022

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2023	2024	2025	2026	2027	Thereafter	Total
		\$	\$	\$	\$	\$	\$	\$
7819100	412,343	177,789	260,360	156,842	715,692	199,056	258,941	1,768,680
7819200	459,203	194,476	287,036	172,532	794,800	219,504	284,682	1,953,030
7820100	31,308	13,440	19,176	10,960	53,469	14,231	19,543	130,819
7820200	21,772	9,701	14,355	8,452	37,928	10,564	13,870	94,870
7821100	133,051	55,745	83,284	49,356	229,382	62,852	81,233	561,852
7822100	1,481,796	637,275	932,534	558,044	2,564,988	708,270	914,304	6,315,415
7822200	1,685,153	722,054	1,055,089	625,761	2,908,546	796,637	1,036,193	7,144,280
7823100	112,709	47,858	70,259	41,422	194,041	52,889	68,374	474,843
7823200	117,518	49,776	73,600	43,417	202,521	55,299	71,488	496,101
7824100	58,401	24,351	36,205	21,354	100,269	27,290	36,318	245,787
7824200	42,572	18,078	26,811	16,061	73,640	20,299	26,597	181,486
7825100	700,536	309,172	447,211	265,597	1,212,367	334,878	436,181	3,005,406
7825200	885,351	391,092	565,279	336,672	1,534,799	425,387	549,435	3,802,664
7826100	268,773	119,065	170,571	101,895	465,466	128,730	168,609	1,154,336
7826200	295,132	133,126	190,467	115,133	514,564	144,752	188,024	1,286,066
7827100	280,142	120,587	175,489	103,795	483,035	132,143	172,642	1,187,691
7827200	326,395	142,200	206,824	123,085	564,939	155,925	202,525	1,395,498
7828100	415,636	176,728	258,109	151,702	714,316	193,846	252,060	1,746,761
7828200	424,923	185,890	271,067	161,231	736,217	204,136	264,487	1,823,028
7829100	174,803	78,980	112,317	66,839	303,415	84,387	109,135	755,073
7829200	143,666	63,225	91,433	54,312	248,797	68,810	89,575	616,152
7830100	481,609	205,598	302,965	179,507	831,572	228,087	300,913	2,048,642
7830200	565,318	252,855	360,066	212,609	977,655	269,388	348,811	2,421,384
7831100	168,373	71,368	106,313	63,242	290,761	79,366	104,040	715,090
7831200	164,099	72,869	104,357	61,685	283,295	77,624	103,150	702,980
7832100	88,581	38,326	56,072	33,309	153,106	42,073	53,879	376,765
7832200	52,482	21,638	31,992	18,403	89,224	23,410	31,289	215,956
7834100	326,406	146,527	210,331	126,701	568,060	159,313	204,624	1,415,556
7834200	131,983	51,898	78,020	44,051	222,680	59,822	80,569	537,040
7835100	94,152	43,104	61,962	37,843	165,292	47,284	60,354	415,839
7835200	95,887	40,999	61,255	37,052	166,977	46,750	59,803	412,836
7836200	2,004,739	876,110	1,275,325	757,339	3,472,232	960,384	1,235,579	8,576,969
7837200	50,417	21,461	32,440	19,819	88,072	24,962	33,566	220,320
7839100	-	(593)	(191)	(46)	4	-	-	(826)
7840100	76,787	34,563	49,846	30,374	134,239	38,157	48,893	336,072
7841200	86,756	36,398	54,057	31,725	149,156	40,464	53,002	364,802
7843200	664,978	281,015	412,534	241,283	1,141,629	308,828	382,102	2,767,391
7844200	115,015	48,501	71,791	41,393	197,220	53,146	70,073	482,124
7845100	151,647	65,396	95,511	56,805	261,788	71,952	94,172	645,624
7846100	204,975	89,381	129,155	76,139	353,571	96,584	123,093	867,923
7846200	122,761	55,597	77,814	46,510	212,622	58,605	73,796	524,944
7847200	109,837	49,148	70,925	42,669	191,272	53,549	68,554	476,117
7849200	212,051	96,041	136,890	81,062	367,215	101,610	131,176	913,994
7850100	1,535,878	687,049	983,740	586,096	2,662,981	738,579	955,051	6,613,496
7850200	1,784,835	799,546	1,139,791	674,770	3,089,403	854,430	1,111,040	7,668,980
7851200	806,341	354,932	512,620	304,623	1,395,239	385,606	491,474	3,444,494
7852200	2,103,844	935,932	1,352,158	810,024	3,656,113	1,020,174	1,311,436	9,085,837
7853100	52,525	23,656	34,008	20,534	91,641	25,843	32,582	228,264
7854100	21,563	8,054	12,382	7,198	36,333	9,308	12,914	86,189
7855100	583,793	264,391	378,468	226,676	1,016,644	286,124	361,596	2,533,899
7855200	860,775	369,669	542,378	320,793	1,487,057	408,525	525,489	3,653,911
7856200	563,118	250,587	361,783	215,416	977,739	272,950	346,644	2,425,119
7857100	127,336	56,191	80,416	47,604	220,022	60,643	78,423	543,299
7858100	368,518	163,084	236,221	141,185	640,146	178,663	229,190	1,588,489
7859100	83,613	37,963	53,255	30,792	143,830	39,201	51,492	356,533
7859200	135,435	57,834	85,571	51,131	234,469	64,848	82,101	575,954
7860200	803,714	336,584	499,234	294,584	1,382,798	375,909	486,231	3,375,340
7861100	9,602	5,346	6,736	3,791	16,928	4,816	6,311	43,928
7862200	390,440	171,400	248,313	146,117	675,013	186,112	238,706	1,665,661
7863100	4,634	2,465	4,170	1,947	13,570	2,762	3,369	28,283
7864100	341,215	152,426	218,989	129,676	591,402	164,594	210,717	1,467,804
7864200	885,704	399,407	568,210	336,528	1,534,851	425,276	552,612	3,816,884
7865100	140,635	68,127	94,098	54,885	252,799	69,780	90,040	629,729
7865200	186,312	83,981	121,254	69,291	331,129	88,712	117,691	812,058
7866100	28,529	11,459	17,452	10,130	48,749	12,955	16,865	117,610

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 4,527,721	\$ 1,510,143	\$ (925,507)
5,042,261	1,681,759	(1,030,683)
343,804	114,670	(70,277)
239,109	79,751	(48,876)
1,460,875	487,249	(298,616)
16,270,854	5,426,861	(3,325,908)
18,503,830	6,171,631	(3,782,349)
1,237,694	412,811	(252,996)
1,290,332	430,368	(263,756)
641,184	213,856	(131,064)
467,534	155,938	(95,568)
7,692,270	2,565,623	(1,572,369)
9,721,683	3,242,498	(1,987,199)
2,951,274	984,346	(603,267)
3,240,691	1,080,876	(662,426)
3,076,170	1,026,003	(628,797)
3,583,912	1,195,351	(732,584)
4,563,849	1,522,193	(932,892)
4,665,825	1,556,205	(953,736)
1,919,474	640,207	(392,358)
1,577,613	526,185	(322,478)
5,288,363	1,763,841	(1,080,989)
6,207,503	2,070,405	(1,268,869)
1,851,684	617,597	(378,501)
1,801,959	601,012	(368,337)
972,557	324,379	(198,799)
576,308	192,218	(117,803)
3,584,106	1,195,416	(732,623)
1,449,220	483,362	(296,234)
1,033,742	344,787	(211,306)
1,052,972	351,200	(215,237)
22,013,154	7,342,105	(4,499,686)
553,582	184,638	(113,157)
-	-	-
843,193	281,232	(172,356)
952,550	317,707	(194,710)
7,301,654	2,435,340	(1,492,523)
1,262,945	421,233	(258,157)
1,665,215	555,403	(340,385)
2,250,652	750,666	(460,053)
1,348,022	449,609	(275,548)
1,206,033	402,251	(246,524)
2,328,348	776,580	(475,935)
16,870,277	5,626,788	(3,448,436)
19,598,175	6,536,631	(4,006,042)
8,854,016	2,953,103	(1,809,840)
23,101,089	7,704,967	(4,722,069)
576,697	192,347	(117,882)
236,778	78,973	(48,400)
6,410,484	2,138,105	(1,310,360)
9,451,885	3,152,512	(1,932,050)
6,183,224	2,062,307	(1,263,906)
1,398,135	466,324	(285,791)
4,046,590	1,349,670	(827,159)
918,170	306,240	(187,682)
1,487,097	495,995	(303,976)
8,825,268	2,943,515	(1,803,964)
105,472	35,178	(21,559)
4,287,253	1,429,939	(876,353)
94,595	31,550	(19,336)
3,746,684	1,249,641	(765,856)
9,725,568	3,243,794	(1,987,993)
1,605,972	535,644	(328,275)
2,127,699	709,657	(434,921)
313,308	104,499	(64,043)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2022

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						Total
		2023	2024	2025	2026	2027	Thereafter	
7867100	\$ 301,873	\$ 135,588	\$ 195,189	\$ 117,503	\$ 525,260	\$ 148,137	\$ 173,899	\$ 1,295,576
7867200	522,423	243,377	346,228	208,256	913,696	261,772	305,999	2,279,328
7868200	36,193	15,500	22,780	13,013	63,963	16,949	21,492	153,697
7869100	77,863	34,417	49,942	29,284	134,789	37,294	48,152	333,878
7870100	71,441	36,752	46,254	25,810	122,242	32,915	43,210	307,183
7871200	128,815	66,179	86,298	50,526	224,791	63,525	80,255	571,574
7872200	61,423	31,873	40,651	23,319	106,460	29,424	37,588	269,315
7873100	108,890	48,738	70,291	42,062	188,450	52,256	67,378	469,175
7874100	68,788	33,260	45,049	26,272	119,357	33,185	42,367	299,490
7875100	68,760	30,251	43,860	27,014	120,152	34,018	43,235	298,530
7876200	721,265	294,342	437,098	254,755	1,247,031	343,255	436,863	3,013,344
7877100	9,692	3,581	5,499	3,004	16,163	4,112	5,549	37,908
7878200	561,120	235,813	346,873	202,452	961,904	263,821	340,985	2,351,848
7879200	90,591	31,384	49,314	25,998	148,603	37,306	52,254	344,859
7880100	105,019	40,565	61,351	34,321	176,462	47,293	64,275	424,267
7881100	18,307	8,844	12,468	7,755	32,535	9,607	11,337	82,546
7882100	102,344	50,949	71,206	44,863	183,390	55,213	64,134	469,755
7883200	112,575	31,199	53,480	24,506	176,870	35,889	53,727	375,671
7884200	92,733	41,439	59,792	35,926	161,427	45,302	58,347	402,233
7885200	60,188	26,040	41,526	21,388	127,282	29,299	33,352	278,887
7886100	26,358	13,416	21,893	10,870	68,833	15,200	16,692	146,904
7887200	16,193	9,671	16,082	7,745	51,582	11,020	11,737	107,837
7888100	4,196	3,099	5,259	2,450	17,222	3,554	3,653	35,237
7888200	15,876	10,837	18,263	8,606	59,386	12,400	12,911	122,403
7889100	16,480	11,251	18,961	8,935	61,655	12,874	13,398	127,074
7890200	357,362	17,551	29,378	13,998	94,873	20,041	21,100	196,941
7891200	75,077	32,136	55,334	25,167	183,804	37,019	37,108	370,568
Total '77 Fund	\$ 177,035,424	\$ 76,821,072	\$ 111,832,661	\$ 66,303,933	\$ 305,720,046	\$ 84,190,402	\$ 108,970,935	\$ 753,839,049

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$ 3,314,696	\$ 1,105,559	\$ (677,553)
5,736,473	1,913,301	(1,172,586)
413,341	137,863	(84,491)
855,042	285,184	(174,778)
784,533	261,667	(160,366)
1,414,451	471,766	(289,127)
674,399	224,934	(137,853)
1,195,738	398,818	(244,420)
755,397	251,950	(154,410)
755,009	251,820	(154,331)
7,919,918	2,641,551	(1,618,902)
106,443	35,502	(21,758)
6,161,469	2,055,051	(1,259,459)
994,700	331,765	(203,326)
1,153,199	384,630	(235,724)
201,038	67,053	(41,094)
1,123,869	374,847	(229,729)
1,236,140	412,293	(252,678)
1,018,203	339,604	(208,130)
859,121	286,545	(175,612)
470,254	156,845	(96,124)
355,652	118,622	(72,699)
119,846	39,972	(24,498)
411,982	137,409	(84,213)
427,715	142,657	(87,429)
656,141	218,844	(134,121)
1,287,030	429,267	(263,081)
\$ 1,942,394,222	\$ 647,851,842	\$ (397,042,775)

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Notes to the Schedule of Additional Pension Amounts by Employer (Unaudited)
Year Ended June 30, 2022**

Summary

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

Contributions

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

Amortization of Net Deferred Outflows and Inflows of Resources

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

Discount Rate Sensitivity

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