

Indiana Public Retirement System

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

For the Year Ended June 30, 2018



Indiana Public Retirement System

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

Year Ended June 30, 2018

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Independent Auditor's Report

RSM US LLP

Board of Trustees
Indiana Public Retirement System

Report on the Schedules

We have audited the accompanying Schedule of Employer Allocations of the Indiana Public Retirement System (System) 1977 Police Officers' and Firefighters' Retirement Fund as of and for the years ended June 30, 2018 and 2017, and the related Notes to the Schedule. We have also audited the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2018, and the related Notes to the Schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2018 and 2017, and the total for all entities of the columns titled beginning net pension liability (asset), ending net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the System as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Indiana Public Retirement System as of and for the year ended June 30, 2018, and our report thereon, dated November 16, 2018, expressed an unmodified opinion on those financial statements.

Other Information:

Our audit for the year ended June 30, 2018 was conducted for the purpose of forming an opinion on the Schedules. The other information (pages 23 - 32) is presented for the purpose of additional analysis and is not a required part of the Schedules. The other information has not been subjected to the auditing procedures applied in the audit of the Schedules, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

RSM US LLP

Indianapolis, Indiana
December 13, 2018

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2018 and 2017**

Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7700100	\$ 481,121	0.0005713	\$ 501,599	0.0006187
7700200	485,357	0.0005763	475,993	0.0005871
7701100	5,393,009	0.0064036	5,188,405	0.0063998
7701200	5,382,308	0.0063909	5,431,892	0.0067002
7702100	977,962	0.0011612	914,520	0.0011280
7703100	219,570	0.0002607	242,966	0.0002997
7704100	1,112,900	0.0013214	1,079,070	0.0013310
7704200	926,432	0.0011000	838,765	0.0010346
7705100	441,350	0.0005241	432,398	0.0005334
7706100	627,191	0.0007447	579,430	0.0007147
7706200	164,397	0.0001952	98,556	0.0001216
7707100	1,371,727	0.0016288	1,403,242	0.0017309
7707200	1,743,981	0.0020708	1,702,894	0.0021005
7708100	2,052,744	0.0024374	1,874,170	0.0023118
7708200	2,109,598	0.0025049	1,996,964	0.0024632
7709100	287,842	0.0003418	266,463	0.0003287
7710100	166,144	0.0001973	192,201	0.0002371
7711100	5,267,175	0.0062542	5,192,791	0.0064052
7711200	5,763,602	0.0068436	5,618,435	0.0069303
7712100	955,679	0.0011348	928,543	0.0011453
7712200	355,078	0.0004216	326,848	0.0004032
7713100	631,372	0.0007497	547,660	0.0006755
7713200	595,379	0.0007069	571,680	0.0007052
7714100	672,437	0.0007984	629,686	0.0007767
7714200	664,971	0.0007896	658,436	0.0008122
7715100	700,446	0.0008317	673,355	0.0008306
7716100	2,826,643	0.0033563	2,658,145	0.0032788
7716200	4,245,498	0.0050411	4,062,888	0.0050115
7717100	275,875	0.0003276	268,764	0.0003315
7718100	49,800	0.0000591	61,224	0.0000755
7719100	8,596,291	0.0102071	7,634,954	0.0094176
7719200	11,375,165	0.0135067	10,260,440	0.0126561
7720100	1,252,026	0.0014866	1,313,861	0.0016206
7721100	749,378	0.0008898	705,700	0.0008705
7722100	1,071,510	0.0012723	960,233	0.0011844
7722200	780,197	0.0009264	752,281	0.0009279
7723100	2,843,652	0.0033765	2,601,451	0.0032089
7723200	2,079,139	0.0024687	1,906,389	0.0023515
7724100	257,441	0.0003057	249,906	0.0003083
7724200	65,302	0.0000775	67,814	0.0000836
7725100	934,151	0.0011092	897,153	0.0011066
7725200	500,102	0.0005938	453,173	0.0005590
7726100	4,448,321	0.0052819	4,660,549	0.0057487

Indiana Public Retirement System

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Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7726200	\$ 5,164,915	0.0061328	\$ 5,298,397	0.0065355
7727100	1,182,848	0.0014045	1,080,003	0.0013322
7727200	1,259,717	0.0014958	1,162,925	0.0014345
7728100	41,000	0.0000487	44,558	0.0000550
7729100	1,821,500	0.0021628	1,841,844	0.0022719
7729200	2,457,825	0.0029184	2,290,886	0.0028258
7730100	2,887,086	0.0034281	2,748,045	0.0033897
7730200	2,046,918	0.0024305	1,997,069	0.0024634
7731100	868,954	0.0010318	855,030	0.0010547
7731200	466,231	0.0005536	448,734	0.0005535
7732100	306,166	0.0003635	288,360	0.0003557
7733100	120,133	0.0001426	101,740	0.0001255
7734100	2,056,511	0.0024419	1,929,256	0.0023797
7735100	4,677,052	0.0055535	4,550,960	0.0056135
7735200	3,576,360	0.0042465	3,744,514	0.0046188
7736100	1,464,381	0.0017388	1,322,637	0.0016315
7737100	7,451,349	0.0088476	6,706,858	0.0082728
7737200	7,461,580	0.0088598	6,574,053	0.0081090
7738100	607,617	0.0007215	657,667	0.0008112
7738200	776,810	0.0009224	795,254	0.0009809
7739100	16,994,906	0.0201795	16,926,164	0.0208782
7739200	16,427,203	0.0195055	16,197,445	0.0199793
7740100	25,904,822	0.0307591	24,218,032	0.0298726
7740200	19,768,410	0.0234728	19,630,369	0.0242138
7741100	1,532,428	0.0018196	1,434,094	0.0017689
7741200	1,758,319	0.0020878	1,647,277	0.0020319
7742100	2,934,418	0.0034843	2,789,058	0.0034403
7742200	2,977,243	0.0035351	2,854,713	0.0035212
7743100	578,046	0.0006864	508,992	0.0006278
7744100	9,050,084	0.0107460	9,153,078	0.0112902
7744200	8,785,432	0.0104317	8,996,639	0.0110972
7745100	400,531	0.0004756	424,676	0.0005238
7746100	3,246,321	0.0038546	3,096,822	0.0038199
7746200	3,005,131	0.0035683	2,812,604	0.0034693
7747100	772,280	0.0009170	693,799	0.0008558
7747200	758,404	0.0009005	746,368	0.0009206
7748100	443,945	0.0005271	457,392	0.0005642
7748200	49,637	0.0000589	48,597	0.0000599
7749100	2,137,556	0.0025381	2,076,397	0.0025612
7749200	2,492,219	0.0029592	2,360,762	0.0029120
7750100	1,040,093	0.0012350	894,533	0.0011034
7750200	1,443,706	0.0017142	1,325,906	0.0016355
7751100	3,680,934	0.0043707	3,555,636	0.0043858

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**1977 Police Officers' and Firefighters' Retirement Fund
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Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7751200	\$ 2,590,941	0.0030765	\$ 2,488,174	0.0030691
7752100	1,919,267	0.0022789	2,183,448	0.0026933
7753100	13,146,641	0.0156102	13,236,999	0.0163277
7753200	9,796,822	0.0116326	9,802,731	0.0120915
7754100	423,051	0.0005023	449,211	0.0005541
7754200	233,201	0.0002769	237,686	0.0002932
7755100	2,828,892	0.0033590	2,632,865	0.0032476
7756100	4,847,860	0.0057563	4,441,156	0.0054781
7756200	3,542,683	0.0042065	3,382,331	0.0041721
7757100	625,117	0.0007423	560,452	0.0006913
7758100	1,697,272	0.0020153	1,615,756	0.0019930
7758200	1,811,484	0.0021509	1,761,167	0.0021724
7759100	102,519,037	0.1217307	97,828,753	0.1206701
7759200	87,701,975	0.1041363	87,776,724	0.1082714
7760100	204,825	0.0002432	202,511	0.0002498
7761100	1,261,635	0.0014981	1,113,309	0.0013733
7762100	5,168,010	0.0061364	4,991,986	0.0061575
7762200	5,263,279	0.0062496	5,063,481	0.0062457
7763100	771,891	0.0009165	727,522	0.0008974
7763200	470,689	0.0005589	439,920	0.0005426
7764100	306,111	0.0003635	310,453	0.0003829
7765100	4,759,843	0.0056518	5,229,064	0.0064500
7765200	4,793,973	0.0056923	4,945,203	0.0060998
7766100	8,767,358	0.0104103	8,439,259	0.0104097
7766200	8,529,733	0.0101281	8,334,499	0.0102805
7767100	2,058,839	0.0024446	2,099,765	0.0025900
7767200	2,199,001	0.0026111	2,178,506	0.0026872
7768100	3,741,690	0.0044428	3,644,073	0.0044949
7768200	5,190,088	0.0061626	5,022,953	0.0061957
7769100	1,234,056	0.0014653	1,258,544	0.0015524
7769200	478,558	0.0005682	472,120	0.0005824
7770100	1,870,556	0.0022211	1,776,988	0.0021919
7770200	1,847,452	0.0021936	1,660,297	0.0020480
7771100	457,631	0.0005434	430,135	0.0005306
7771200	145,819	0.0001731	137,954	0.0001702
7772100	391,051	0.0004643	364,154	0.0004492
7772200	317,200	0.0003766	309,400	0.0003816
7773100	1,852,508	0.0021996	1,643,118	0.0020268
7773200	1,503,999	0.0017858	1,478,257	0.0018234
7774100	145,184	0.0001724	117,883	0.0001454
7775100	1,233,848	0.0014651	1,062,597	0.0013107
7776100	1,336,735	0.0015872	1,387,014	0.0017109
7777100	2,951,444	0.0035045	2,921,162	0.0036032

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2018 and 2017**

Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7777200	\$ 2,620,713	0.0031118	\$ 2,691,050	0.0033194
7781100	1,260,616	0.0014968	1,204,455	0.0014857
7781200	1,010,732	0.0012001	951,153	0.0011732
7782100	3,809,995	0.0045239	3,556,649	0.0043871
7782200	759,703	0.0009021	714,814	0.0008817
7783100	4,470,151	0.0053078	4,348,318	0.0053636
7783200	4,561,691	0.0054165	3,768,358	0.0046482
7784100	5,804,845	0.0068926	5,897,944	0.0072750
7784200	5,893,797	0.0069982	5,991,548	0.0073905
7785100	323,863	0.0003846	293,488	0.0003620
7786100	536,039	0.0006365	508,076	0.0006267
7786200	1,014,349	0.0012044	992,254	0.0012239
7787100	174,115	0.0002067	157,759	0.0001946
7788100	653,925	0.0007765	607,733	0.0007496
7788200	326,962	0.0003882	319,869	0.0003946
7789100	4,843,824	0.0057515	4,924,134	0.0060739
7789200	5,286,038	0.0062766	5,435,005	0.0067040
7790100	2,805,189	0.0033308	2,686,676	0.0033140
7791100	834,264	0.0009906	790,920	0.0009756
7792100	4,260,484	0.0050588	4,290,507	0.0052923
7792200	4,712,414	0.0055955	4,355,328	0.0053722
7793100	1,401,779	0.0016645	1,332,504	0.0016436
7793200	1,347,832	0.0016004	1,285,940	0.0015862
7794100	1,040,422	0.0012354	981,289	0.0012104
7795100	5,489,231	0.0065178	4,686,315	0.0057805
7795200	8,821,435	0.0104745	7,537,923	0.0092979
7796100	877,308	0.0010417	818,263	0.0010093
7796200	173,113	0.0002056	133,507	0.0001647
7797100	119,231	0.0001416	144,402	0.0001781
7798100	1,148,154	0.0013633	1,114,687	0.0013750
7798200	1,217,618	0.0014458	1,211,337	0.0014942
7799100	129,624	0.0001539	128,706	0.0001588
7800100	2,851,147	0.0033854	2,699,580	0.0033299
7800200	4,226,009	0.0050179	3,804,619	0.0046929
7801100	1,308,833	0.0015541	1,255,781	0.0015490
7801200	633,590	0.0007523	600,736	0.0007410
7802100	5,338,794	0.0063392	3,421,367	0.0042202
7802200	3,646,865	0.0043302	3,239,946	0.0039964
7803100	498,407	0.0005918	488,242	0.0006022
7803200	351,274	0.0004171	340,435	0.0004199
7804100	861,025	0.0010224	831,422	0.0010255
7804200	469,798	0.0005578	500,054	0.0006168
7805100	551,446	0.0006548	564,258	0.0006960

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
Schedule of Employer Allocations
As of and for the Years Ended June 30, 2018 and 2017**

Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7806100	\$ 3,644,423	0.0043273	\$ 3,190,497	0.0039354
7806200	3,747,228	0.0044494	3,781,864	0.0046649
7807100	398,787	0.0004735	358,201	0.0004418
7808100	563,766	0.0006694	527,846	0.0006511
7808200	388,462	0.0004613	378,769	0.0004672
7810100	539,148	0.0006402	547,804	0.0006757
7810200	657,052	0.0007802	670,736	0.0008273
7811100	513,170	0.0006093	525,610	0.0006483
7811200	300,127	0.0003564	323,452	0.0003990
7812100	3,282,163	0.0038972	3,014,382	0.0037182
7812200	1,009,845	0.0011991	937,951	0.0011569
7813100	714,277	0.0008481	692,238	0.0008539
7813200	63,280	0.0000751	67,845	0.0000837
7814100	799,044	0.0009488	781,294	0.0009637
7815100	2,422,538	0.0028765	2,319,456	0.0028610
7815200	2,671,236	0.0031718	2,156,984	0.0026606
7816100	2,620,594	0.0031117	2,570,394	0.0031705
7816200	3,688,976	0.0043802	3,564,505	0.0043968
7817100	13,896,923	0.0165010	13,968,031	0.0172294
7817200	15,052,876	0.0178736	14,398,217	0.0177600
7819100	2,180,640	0.0025893	2,146,158	0.0026473
7819200	2,271,661	0.0026973	2,180,964	0.0026902
7820100	199,260	0.0002366	153,132	0.0001889
7820200	128,841	0.0001530	137,885	0.0001701
7821100	584,477	0.0006940	530,533	0.0006544
7822100	7,329,528	0.0087030	7,018,515	0.0086572
7822200	9,083,140	0.0107852	8,463,469	0.0104396
7823100	541,202	0.0006426	518,978	0.0006402
7823200	567,778	0.0006742	562,251	0.0006935
7824100	258,092	0.0003065	265,599	0.0003276
7824200	219,029	0.0002601	245,644	0.0003030
7825100	3,658,562	0.0043441	3,452,842	0.0042590
7825200	4,346,870	0.0051614	4,042,244	0.0049861
7826100	1,567,824	0.0018616	1,495,156	0.0018443
7826200	1,570,791	0.0018651	1,548,291	0.0019098
7827100	1,451,915	0.0017240	1,321,541	0.0016301
7827200	1,726,509	0.0020500	1,692,618	0.0020878
7828100	2,007,184	0.0023833	2,076,594	0.0025615
7828200	1,980,047	0.0023511	1,842,693	0.0022729
7829100	886,101	0.0010521	817,369	0.0010082
7829200	738,644	0.0008771	700,431	0.0008640
7830100	2,883,086	0.0034233	2,657,652	0.0032782
7830200	2,756,097	0.0032726	2,682,506	0.0033088

Indiana Public Retirement System

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Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7831100	\$ 1,039,067	0.0012338	\$ 965,635	0.0011911
7831200	991,023	0.0011767	921,518	0.0011367
7832100	444,254	0.0005275	415,729	0.0005128
7832200	386,925	0.0004594	329,447	0.0004064
7834100	1,330,864	0.0015803	1,125,809	0.0013887
7835100	450,585	0.0005350	410,332	0.0005061
7835200	457,409	0.0005431	369,699	0.0004560
7836200	9,449,180	0.0112198	9,522,596	0.0117460
7837200	312,174	0.0003707	265,289	0.0003272
7839100	-	0.0000000	11,340	0.0000140
7840100	262,940	0.0003122	254,948	0.0003145
7841200	517,638	0.0006146	500,054	0.0006168
7843200	752,917	0.0008940	804,667	0.0009925
7844200	620,886	0.0007372	630,463	0.0007777
7845100	766,601	0.0009103	686,110	0.0008463
7846100	938,046	0.0011138	948,053	0.0011694
7846200	615,389	0.0007307	635,595	0.0007840
7847200	451,421	0.0005360	395,541	0.0004879
7849200	940,062	0.0011162	933,430	0.0011514
7850100	7,318,842	0.0086903	7,229,686	0.0089177
7850200	8,624,759	0.0102409	8,582,123	0.0105859
7851200	2,943,875	0.0034955	2,597,154	0.0032036
7852200	9,434,601	0.0112025	9,365,895	0.0115527
7853100	243,720	0.0002894	237,999	0.0002936
7854100	142,279	0.0001689	163,664	0.0002019
7855100	1,517,371	0.0018017	1,324,030	0.0016332
7855200	3,995,975	0.0047448	3,868,845	0.0047722
7856200	1,988,363	0.0023610	1,758,445	0.0021690
7857100	492,509	0.0005848	482,009	0.0005946
7858100	1,455,929	0.0017288	1,212,377	0.0014955
7859100	308,585	0.0003664	315,693	0.0003894
7859200	563,836	0.0006695	500,042	0.0006168
7860200	3,955,746	0.0046970	3,903,338	0.0048147
7861100	112,318	0.0001334	102,014	0.0001258
7862200	1,489,649	0.0017688	1,431,980	0.0017663
7863100	47,654	0.0000566	21,635	0.0000267
7864100	1,183,506	0.0014053	1,015,716	0.0012529
7864200	4,626,831	0.0054938	3,875,401	0.0047803
7865100	631,493	0.0007498	575,188	0.0007095
7865200	989,078	0.0011744	921,600	0.0011368
7866100	155,030	0.0001841	160,068	0.0001974
7867100	823,941	0.0009783	551,730	0.0006806
7867200	1,157,753	0.0013747	973,091	0.0012003

Indiana Public Retirement System

**1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Employer Allocations
 As of and for the Years Ended June 30, 2018 and 2017**

Submission Unit	2018		2017	
	Wages	Proportionate Share Factor	Wages	Proportionate Share Factor
7868200	\$ 94,726	0.0001125	\$ 78,394	0.0000967
7869100	372,799	0.0004427	331,073	0.0004084
7870100	324,002	0.0003847	317,905	0.0003921
7871200	433,898	0.0005152	396,890	0.0004896
7872200	333,153	0.0003956	343,646	0.0004239
7873100	329,251	0.0003909	377,752	0.0004660
7874100	259,317	0.0003079	255,750	0.0003155
7875100	309,859	0.0003679	267,960	0.0003305
7876200	2,667,292	0.0031671	2,778,796	0.0034276
7877100	37,000	0.0000439	-	0.0000000
Total 1977	\$ 842,184,691	1.0000000	\$ 810,710,246	1.0000000

See Notes to the Schedule 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, 2018
 and Beginning Net Pension Liability as of July 1, 2017

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7700100	\$ (9,544)	\$ (50,224)	\$ 92,908	\$ 17,141	\$ -	\$ 1,952	\$ 112,001
7700200	(9,056)	(50,663)	93,721	17,291	-	2,360	113,372
7701100	(98,719)	(562,948)	1,041,390	192,134	-	12,088	1,245,612
7701200	(103,353)	(561,831)	1,039,325	191,753	-	9,861	1,240,939
7702100	(17,400)	(102,082)	188,841	34,841	-	7,406	231,088
7703100	(4,623)	(22,918)	42,397	7,822	-	10,163	60,382
7704100	(20,531)	(116,166)	214,894	39,647	-	10,391	264,932
7704200	(15,959)	(96,702)	178,888	33,004	-	1,365	213,257
7705100	(8,228)	(46,074)	85,232	15,725	-	3,926	104,883
7706100	(11,025)	(65,467)	121,107	22,344	-	7,012	150,463
7706200	(1,876)	(17,160)	31,745	5,857	-	3,319	40,921
7707100	(26,700)	(143,190)	264,885	48,871	-	5,500	319,256
7707200	(32,401)	(182,046)	336,765	62,132	-	4,154	403,051
7708100	(35,660)	(214,275)	396,384	73,132	-	3,838	473,354
7708200	(37,996)	(220,209)	407,361	75,157	-	5,679	488,197
7709100	(5,070)	(30,048)	55,585	10,255	-	1,361	67,201
7710100	(3,657)	(17,345)	32,086	5,920	-	5,327	43,333
7711100	(98,803)	(549,814)	1,017,094	187,651	-	27,951	1,232,696
7711200	(106,903)	(601,629)	1,112,945	205,335	-	31,478	1,349,758
7712100	(17,667)	(99,762)	184,548	34,049	-	4,693	223,290
7712200	(6,220)	(37,063)	68,563	12,650	-	5,155	86,368
7713100	(10,420)	(65,907)	121,920	22,494	-	16,742	161,156
7713200	(10,878)	(62,144)	114,960	21,210	-	872	137,042
7714100	(11,981)	(70,188)	129,840	23,955	-	3,207	157,002
7714200	(12,529)	(69,415)	128,409	23,691	-	3,247	155,347
7715100	(12,812)	(73,116)	135,256	24,954	-	6,771	166,981
7716100	(50,577)	(295,056)	545,821	100,702	-	43,174	689,697
7716200	(77,304)	(443,169)	819,812	151,253	-	37,520	1,008,585
7717100	(5,114)	(28,800)	53,276	9,829	-	1,975	65,080
7718100	(1,165)	(5,196)	9,611	1,773	-	2,012	13,396
7719100	(145,270)	(897,318)	1,659,937	306,254	-	78,058	2,044,249
7719200	(195,225)	(1,187,390)	2,196,537	405,255	-	71,234	2,673,026
7720100	(24,998)	(130,689)	241,759	44,604	-	20,203	306,566
7721100	(13,428)	(78,223)	144,704	26,698	-	8,381	179,783
7722100	(18,270)	(111,849)	206,909	38,174	-	7,288	252,371
7722200	(14,313)	(81,441)	150,656	27,796	-	5,042	183,494
7723100	(49,499)	(296,832)	549,106	101,309	-	23,980	674,395
7723200	(36,273)	(217,026)	401,474	74,071	-	8,911	484,456
7724100	(4,756)	(26,874)	49,715	9,172	-	8,269	67,156
7724200	(1,290)	(6,813)	12,603	2,325	-	307	15,235
7725100	(17,070)	(97,511)	180,384	33,280	-	11,927	225,591
7725200	(8,623)	(52,202)	96,567	17,816	-	8,094	122,477
7726100	(88,676)	(464,338)	858,973	158,478	-	50,183	1,067,634
7726200	(100,813)	(539,142)	997,351	184,009	-	32,831	1,214,191
7727100	(20,550)	(123,471)	228,408	42,141	-	12,577	283,126
7727200	(22,128)	(131,498)	243,256	44,880	-	8,867	297,003
7728100	(848)	(4,281)	7,920	1,461	-	151	9,532
7729100	(35,045)	(190,134)	351,727	64,893	-	30,679	447,299
7729200	(43,589)	(256,560)	474,607	87,564	-	15,334	577,505
7730100	(52,287)	(301,368)	557,497	102,857	-	42,058	702,412
7730200	(37,999)	(213,668)	395,262	72,925	-	15,533	483,720
7731100	(16,269)	(90,707)	167,797	30,958	-	16,524	215,279
7731200	(8,538)	(48,668)	90,030	16,610	-	2,119	108,759
7732100	(5,487)	(31,956)	59,114	10,906	-	3,988	74,008
7733100	(1,936)	(12,536)	23,190	4,279	-	1,149	28,618
7734100	(36,708)	(214,670)	397,116	73,267	-	13,211	483,594
7735100	(86,590)	(488,215)	903,142	166,627	-	11,932	1,081,701
7735200	(71,247)	(373,315)	690,590	127,412	-	10,732	828,734
7736100	(25,167)	(152,860)	282,774	52,171	-	26,186	361,131
7737100	(127,611)	(777,803)	1,438,847	265,463	-	78,065	1,782,375
7737200	(125,085)	(778,875)	1,440,831	265,829	-	62,757	1,769,417
7738100	(12,513)	(63,428)	117,334	21,648	-	6,152	145,134

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 23,186	\$ -	\$ 111,287	\$ 3,505	\$ 137,978	\$ 59,373	\$ -	\$ (263)	\$ 59,110
23,389	-	112,261	3,754	139,404	59,893	-	(205)	59,688
259,889	-	1,247,395	72,342	1,579,626	665,504	-	(13,441)	652,063
259,374	-	1,244,921	133,848	1,638,143	664,184	-	(26,330)	637,854
47,127	-	226,197	4,942	278,266	120,679	-	729	121,408
10,580	-	50,783	1,249	62,612	27,094	-	2,042	29,136
53,629	-	257,403	7,063	318,095	137,328	-	824	138,152
44,643	-	214,275	3,793	262,711	114,319	-	(498)	113,821
21,271	-	102,093	7,482	130,846	54,468	-	(856)	53,612
30,224	-	145,065	7,581	182,870	77,394	-	(75)	77,319
7,922	-	38,024	820	46,766	20,286	-	538	20,824
66,105	-	317,284	4,112	387,501	169,275	-	390	169,665
84,043	-	403,383	8,414	495,840	215,211	-	(812)	214,399
98,922	-	474,796	7,808	581,526	253,310	-	(904)	252,406
101,661	-	487,944	11,218	600,823	260,325	-	(1,269)	259,056
13,872	-	66,581	2,406	82,859	35,522	-	(300)	35,222
8,007	-	38,433	10,231	56,671	20,505	-	(1,186)	19,319
253,826	-	1,218,292	53,559	1,525,677	649,977	-	(5,311)	644,666
277,747	-	1,333,105	40,126	1,650,978	711,231	-	(598)	710,633
46,056	-	221,054	4,971	272,081	117,936	-	62	117,998
17,111	-	82,126	344	99,581	43,815	-	1,085	44,900
30,426	-	146,038	8,776	185,240	77,914	-	1,570	79,484
28,689	-	137,701	5,434	171,824	73,466	-	(908)	72,558
32,403	-	155,525	5,572	193,500	82,975	-	(753)	82,222
32,046	-	153,811	3,558	189,415	82,060	-	(194)	81,866
33,754	-	162,012	6,383	202,149	86,436	-	(46)	86,390
136,215	-	653,793	31,367	821,375	348,808	-	136	348,944
204,592	-	981,986	56,616	1,243,194	523,904	-	(6,435)	517,469
13,296	-	63,815	3,541	80,652	34,046	-	(267)	33,779
2,399	-	11,512	2,140	16,051	6,142	-	(68)	6,074
414,254	-	1,988,301	91,243	2,493,798	1,060,788	-	(204)	1,060,584
548,168	-	2,631,050	142,157	3,321,375	1,403,704	-	(12,330)	1,391,374
60,333	-	289,584	952	350,869	154,497	-	3,346	157,843
36,112	-	173,329	6,572	216,013	92,474	-	544	93,018
51,636	-	247,839	13,261	312,736	132,226	-	(1,343)	130,883
37,598	-	180,459	7,218	225,275	96,277	-	(743)	95,534
137,035	-	657,728	1,836	796,599	350,908	-	4,667	355,575
100,192	-	480,893	11,128	592,213	256,563	-	(287)	256,276
12,407	-	59,549	18,743	90,699	31,770	-	(2,885)	28,885
3,145	-	15,097	1,122	19,364	8,054	-	(154)	7,900
45,017	-	216,068	2,408	263,493	115,275	-	2,206	117,481
24,099	-	115,670	380	140,149	61,712	-	1,500	63,212
214,365	-	1,028,892	459	1,243,716	548,929	-	10,574	559,503
248,899	-	1,194,644	17,203	1,460,746	637,360	-	3,444	640,804
57,001	-	273,591	23,433	354,025	145,965	-	(2,026)	143,939
60,707	-	291,376	14,382	366,465	155,453	-	(1,097)	154,356
1,976	-	9,487	11,892	23,355	5,061	-	(2,458)	2,603
87,777	-	421,305	8,033	517,115	224,772	-	4,612	229,384
118,443	-	568,492	28,470	715,405	303,299	-	(2,158)	301,141
139,129	-	667,780	1,292	808,201	356,270	-	8,515	364,785
98,641	-	473,451	216	572,308	252,593	-	2,682	255,275
41,875	-	200,990	6,085	248,950	107,231	-	2,578	109,809
22,468	-	107,839	1,947	132,254	57,534	-	41	57,575
14,753	-	70,808	12,777	98,338	37,777	-	(1,671)	36,106
5,787	-	27,778	4,116	37,681	14,820	-	(482)	14,338
99,104	-	475,672	520	575,296	253,778	-	2,554	256,332
225,388	-	1,081,799	88,592	1,395,779	577,156	-	(17,877)	559,279
172,344	-	827,201	97,737	1,097,282	441,324	-	(20,136)	421,188
70,569	-	338,711	21,503	430,783	180,707	-	1,814	182,521
359,079	-	1,723,476	69,103	2,151,658	919,500	-	(3,594)	915,906
359,574	-	1,725,853	27,401	2,112,828	920,768	-	4,133	924,901
29,282	-	140,545	2,436	172,263	74,983	-	383	75,366

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, 2018
 and Beginning Net Pension Liability as of July 1, 2017

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7738200	\$ (15,131)	\$ (81,089)	\$ 150,006	\$ 27,676	\$ -	\$ 13,831	\$ 191,513
7739100	(322,055)	(1,774,003)	3,281,705	605,466	-	74,680	3,961,851
7739200	(308,189)	(1,714,751)	3,172,096	585,243	-	154,968	3,912,307
7740100	(460,797)	(2,704,068)	5,002,220	922,896	-	196,646	6,121,762
7740200	(373,507)	(2,063,521)	3,817,281	704,278	-	138,075	4,659,634
7741100	(27,286)	(159,963)	295,914	54,595	-	18,424	368,933
7741200	(31,343)	(183,541)	339,530	62,642	-	19,954	422,126
7742100	(53,068)	(306,309)	566,637	104,543	-	44,317	715,497
7742200	(54,316)	(310,775)	574,898	106,067	-	4,353	685,318
7743100	(9,684)	(60,342)	111,626	20,595	-	5,837	138,058
7744100	(174,156)	(944,693)	1,747,576	322,423	-	38,152	2,108,151
7744200	(171,179)	(917,063)	1,696,463	312,993	-	112,778	2,122,234
7745100	(8,080)	(41,811)	77,345	14,270	-	2,575	94,190
7746100	(58,923)	(338,862)	626,857	115,653	-	34,024	776,534
7746200	(53,515)	(313,693)	580,297	107,063	-	32,761	720,121
7747100	(13,201)	(80,615)	149,128	27,514	-	6,034	182,676
7747200	(14,201)	(79,164)	146,444	27,019	-	2,960	176,423
7748100	(8,703)	(46,338)	85,720	15,815	-	1,293	102,828
7748200	(924)	(5,178)	9,579	1,767	-	94	11,440
7749100	(39,508)	(223,127)	412,760	76,153	-	10,756	499,669
7749200	(44,919)	(260,147)	481,242	88,788	-	11,835	581,865
7750100	(17,020)	(108,570)	200,843	37,055	-	8,500	246,398
7750200	(25,228)	(150,697)	278,773	51,433	-	6,282	336,488
7751100	(67,653)	(384,233)	710,788	131,139	-	11,259	853,186
7751200	(47,342)	(270,459)	500,318	92,307	-	56,627	649,252
7752100	(41,545)	(200,341)	370,608	68,376	-	69,534	508,518
7753100	(251,861)	(1,372,311)	2,538,620	468,369	-	108,318	3,115,307
7753200	(186,516)	(1,022,635)	1,891,760	349,025	-	69,095	2,309,880
7754100	(8,547)	(44,158)	81,687	15,071	-	2,484	99,242
7754200	(4,523)	(24,343)	45,031	8,308	-	447	53,786
7755100	(50,096)	(295,294)	546,260	100,783	-	26,767	673,810
7756100	(84,502)	(506,043)	936,122	172,712	-	119,955	1,228,789
7756200	(64,356)	(369,798)	684,085	126,212	-	74,064	884,361
7757100	(10,664)	(65,256)	120,717	22,272	-	10,338	153,327
7758100	(30,743)	(177,167)	327,740	60,467	-	4,418	392,625
7758200	(33,510)	(189,088)	349,792	64,536	-	2,685	417,013
7759100	(1,861,374)	(10,701,489)	19,796,539	3,652,403	-	631,855	24,080,797
7759200	(1,670,129)	(9,154,743)	16,935,240	3,124,506	-	695,774	20,755,520
7760100	(3,853)	(21,380)	39,551	7,297	-	341	47,189
7761100	(21,184)	(131,700)	243,630	44,949	-	8,017	296,596
7762100	(94,982)	(539,458)	997,936	184,117	-	26,549	1,208,602
7762200	(96,342)	(549,410)	1,016,346	187,513	-	41,688	1,245,547
7763100	(13,843)	(80,571)	149,046	27,499	-	8,128	184,673
7763200	(8,370)	(49,134)	90,892	16,769	-	6,921	114,582
7764100	(5,906)	(31,956)	59,114	10,906	-	2,530	72,550
7765100	(99,494)	(496,856)	919,128	169,577	-	45,196	1,133,901
7765200	(94,092)	(500,417)	925,714	170,792	-	12,329	1,108,835
7766100	(160,574)	(915,182)	1,692,982	312,351	-	29,066	2,034,399
7766200	(158,581)	(890,373)	1,647,089	303,884	-	17,209	1,968,182
7767100	(39,952)	(214,908)	397,555	73,348	-	9,075	479,978
7767200	(41,451)	(229,545)	424,632	78,343	-	10,038	513,013
7768100	(69,336)	(390,572)	722,513	133,302	-	36,447	892,262
7768200	(95,571)	(541,761)	1,002,197	184,903	-	16,642	1,203,742
7769100	(23,946)	(128,816)	238,295	43,965	-	9,843	292,103
7769200	(8,984)	(49,951)	92,404	17,048	-	10,791	120,243
7770100	(33,811)	(195,259)	361,208	66,642	-	32,814	460,664
7770200	(31,591)	(192,842)	356,736	65,817	-	38,504	461,057
7771100	(8,185)	(47,771)	88,371	16,304	-	6,962	111,637
7771200	(2,625)	(15,217)	28,151	5,194	-	1,776	35,121
7772100	(6,929)	(40,817)	75,507	13,931	-	1,843	91,281
7772200	(5,886)	(33,107)	61,245	11,300	-	569	73,114
7773100	(31,264)	(193,369)	357,712	65,997	-	40,235	463,944

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 37,435	\$ -	\$ 179,680	\$ 996	\$ 218,111	\$ 95,862	\$ -	\$ 2,417	\$ 98,279
818,982	-	3,930,884	142,569	4,892,435	2,097,184	-	(12,124)	2,085,060
791,628	-	3,799,591	122,658	4,713,877	2,027,138	-	8,591	2,035,729
1,248,354	-	5,991,746	264,465	7,504,565	3,196,685	-	(21,924)	3,174,761
952,640	-	4,572,405	160,975	5,686,020	2,439,445	-	(9,786)	2,429,659
73,848	-	354,451	2,614	430,913	189,105	-	3,364	192,469
84,733	-	406,695	872	492,300	216,978	-	3,870	220,848
141,410	-	678,727	11,351	831,488	362,111	-	6,873	368,984
143,472	-	688,623	15,254	847,349	367,390	-	(2,492)	364,898
27,857	-	133,708	1,594	163,159	71,335	-	1,033	72,368
436,125	-	2,093,277	116,898	2,646,300	1,116,794	-	(14,110)	1,102,684
423,369	-	2,032,052	130,589	2,586,010	1,084,130	-	475	1,084,605
19,302	-	92,645	2,756	114,703	49,427	-	2	49,429
156,438	-	750,860	20,559	927,857	400,595	-	3,441	404,036
144,819	-	695,090	25,142	865,051	370,841	-	2,244	373,085
37,216	-	178,628	9,337	225,181	95,301	-	(488)	94,813
36,547	-	175,414	8,132	220,093	93,586	-	(1,154)	92,432
21,392	-	102,677	5,570	129,639	54,780	-	(963)	53,817
2,390	-	11,473	223	14,086	6,121	-	(26)	6,095
103,008	-	494,411	11,858	609,277	263,776	-	(503)	263,273
120,099	-	576,440	4,515	701,054	307,539	-	1,065	308,604
50,122	-	240,573	13,081	303,776	128,349	-	(1,021)	127,328
69,571	-	333,919	15,150	418,640	178,151	-	(1,784)	176,367
177,384	-	851,394	19,782	1,048,560	454,231	-	(2,098)	452,133
124,859	-	599,290	189	724,338	319,730	-	11,390	331,120
92,489	-	443,920	11,312	547,721	236,838	-	12,339	249,177
633,538	-	3,040,803	198,077	3,872,418	1,622,313	-	(18,181)	1,604,132
472,107	-	2,265,983	170,458	2,908,548	1,208,935	-	(21,606)	1,187,329
20,386	-	97,846	7,400	125,632	52,202	-	(887)	51,315
11,238	-	53,939	4,372	69,549	28,777	-	(842)	27,935
136,325	-	654,319	4,892	795,536	349,089	-	4,902	353,991
233,619	-	1,121,304	2,143	1,357,066	598,232	-	23,936	622,168
170,720	-	819,409	1,192	991,321	437,167	-	13,919	451,086
30,126	-	144,597	3,828	178,551	77,145	-	1,478	78,623
81,791	-	392,572	1,376	475,739	209,443	-	553	209,996
87,294	-	418,986	26,137	532,417	223,535	-	(5,079)	218,456
4,940,425	-	23,712,642	310,321	28,963,388	12,651,046	-	39,066	12,690,112
4,226,357	-	20,285,323	984,570	25,496,250	10,822,518	-	(32,625)	10,789,893
9,870	-	47,374	857	58,101	25,275	-	(123)	25,152
60,800	-	291,824	9,323	361,947	155,692	-	(609)	155,083
249,045	-	1,195,346	41,021	1,485,412	637,734	-	(2,437)	635,297
253,639	-	1,217,396	59,206	1,530,241	649,499	-	(2,974)	646,525
37,196	-	178,530	1,707	217,433	95,249	-	1,507	96,756
22,683	-	108,871	2,321	133,875	58,085	-	1,146	59,231
14,753	-	70,808	582	86,143	37,777	-	438	38,215
229,378	-	1,100,947	76,085	1,406,410	587,372	-	(3,951)	583,421
231,021	-	1,108,837	119,759	1,459,617	591,581	-	(22,310)	569,271
422,501	-	2,027,884	17,992	2,468,377	1,081,906	-	988	1,082,894
411,048	-	1,972,912	17,023	2,400,983	1,052,578	-	(1,170)	1,051,408
99,214	-	476,198	7,651	583,063	254,059	-	152	254,211
105,971	-	508,632	176	614,779	271,362	-	1,694	273,056
180,310	-	865,439	19,041	1,064,790	461,725	-	2,254	463,979
250,108	-	1,200,449	75,974	1,526,531	640,457	-	(13,560)	626,897
59,469	-	285,434	12,954	357,857	152,283	-	(543)	151,740
23,060	-	110,683	3,552	137,295	59,051	-	1,460	60,511
90,143	-	432,661	360	523,164	230,831	-	5,527	236,358
89,027	-	427,304	907	517,238	227,973	-	6,705	234,678
22,054	-	105,852	3,714	131,620	56,474	-	740	57,214
7,025	-	33,719	1,119	41,863	17,990	-	121	18,111
18,844	-	90,444	18,445	127,733	48,253	-	(3,524)	44,729
15,284	-	73,360	6,432	95,076	39,139	-	(1,206)	37,933
89,270	-	428,473	20,027	537,770	228,597	-	5,248	233,845

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, 2018
 and Beginning Net Pension Liability as of July 1, 2017

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7773200	\$ (28,127)	\$ (156,992)	\$ 290,417	\$ 53,581	\$ -	\$ 30,101	\$ 374,099
7774100	(2,243)	(15,156)	28,037	5,173	-	5,222	38,432
7775100	(20,218)	(128,799)	238,263	43,959	-	19,258	301,480
7776100	(26,391)	(139,533)	258,120	47,622	-	25,773	331,515
7777100	(55,581)	(308,085)	569,922	105,149	-	7,399	682,470
7777200	(51,203)	(273,562)	506,059	93,366	-	5,101	604,526
7781100	(22,918)	(131,585)	243,418	44,910	-	17,349	305,677
7781200	(18,097)	(105,502)	195,167	36,008	-	12,930	244,105
7782100	(67,673)	(397,701)	735,702	135,735	-	73,694	945,131
7782200	(13,601)	(79,305)	146,705	27,067	-	31,514	205,286
7783100	(82,736)	(466,615)	863,185	159,255	-	6,729	1,029,169
7783200	(71,700)	(476,171)	880,862	162,517	-	6,480	1,049,859
7784100	(112,220)	(605,936)	1,120,914	206,806	-	30,246	1,357,966
7784200	(114,001)	(615,220)	1,138,087	209,974	-	47,970	1,396,031
7785100	(5,584)	(33,811)	62,546	11,540	-	9,145	83,231
7786100	(9,667)	(55,955)	103,511	19,098	-	8,131	130,740
7786200	(18,879)	(105,880)	195,866	36,137	-	6,686	238,689
7787100	(3,002)	(18,171)	33,615	6,202	-	947	40,764
7788100	(11,563)	(68,263)	126,279	23,298	-	4,779	154,356
7788200	(6,087)	(34,127)	63,131	11,648	-	834	75,613
7789100	(93,692)	(505,621)	935,342	172,568	-	26,540	1,134,450
7789200	(103,412)	(551,783)	1,020,737	188,323	-	21,525	1,230,585
7790100	(51,120)	(292,814)	541,674	99,937	-	34,993	676,604
7791100	(15,049)	(87,085)	161,097	29,722	-	12,457	203,276
7792100	(81,636)	(444,725)	822,691	151,784	-	91,960	1,066,435
7792200	(82,868)	(491,907)	909,972	167,887	-	23,235	1,101,094
7793100	(25,353)	(146,328)	270,690	49,942	-	23,717	344,349
7793200	(24,468)	(140,693)	260,266	48,018	-	20,933	329,217
7794100	(18,671)	(108,605)	200,908	37,067	-	10,058	248,033
7795100	(89,167)	(572,987)	1,059,962	195,560	-	120,528	1,376,050
7795200	(143,424)	(920,825)	1,703,423	314,277	-	139,233	2,156,933
7796100	(15,569)	(91,577)	169,407	31,255	-	4,558	205,220
7796200	(2,541)	(18,075)	33,436	6,169	-	4,789	44,394
7797100	(2,747)	(12,448)	23,028	4,249	-	4,145	31,422
7798100	(21,210)	(119,849)	221,708	40,904	-	14,393	277,005
7798200	(23,049)	(127,102)	235,124	43,380	-	10,844	289,348
7799100	(2,450)	(13,530)	25,028	4,618	-	1,804	31,450
7800100	(51,365)	(297,614)	550,553	101,576	-	25,717	677,846
7800200	(72,390)	(441,129)	816,040	150,557	-	34,495	1,001,092
7801100	(23,894)	(136,623)	252,737	46,629	-	14,438	313,804
7801200	(11,430)	(66,136)	122,343	22,572	-	4,610	149,525
7802100	(65,098)	(557,286)	1,030,917	190,201	-	56,840	1,277,958
7802200	(61,646)	(380,673)	704,202	129,923	-	39,368	873,493
7803100	(9,289)	(52,026)	96,242	17,756	-	1,264	115,262
7803200	(6,477)	(36,668)	67,831	12,515	-	1,050	81,396
7804100	(15,819)	(89,880)	166,269	30,676	-	4,233	201,178
7804200	(9,514)	(49,037)	90,713	16,736	-	910	108,359
7805100	(10,736)	(57,564)	106,487	19,647	-	10,909	137,043
7806100	(60,705)	(380,418)	703,730	129,836	-	17,414	850,980
7806200	(71,958)	(391,152)	723,587	133,500	-	15,813	872,900
7807100	(6,815)	(41,626)	77,003	14,207	-	5,014	96,224
7808100	(10,043)	(58,848)	108,862	20,085	-	6,969	135,916
7808200	(7,207)	(40,553)	75,019	13,841	-	1,553	90,413
7810100	(10,423)	(56,281)	104,113	19,209	-	3,398	126,720
7810200	(12,761)	(68,588)	126,881	23,409	-	2,215	152,505
7811100	(10,000)	(53,564)	99,088	18,281	-	2,210	119,579
7811200	(6,155)	(31,332)	57,960	10,693	-	2,933	71,586
7812100	(57,355)	(342,607)	633,785	116,932	-	7,446	758,163
7812200	(17,846)	(105,414)	195,004	35,978	-	1,611	232,593
7813100	(13,172)	(74,557)	137,923	25,446	-	3,342	166,711
7813200	(1,291)	(6,602)	12,213	2,253	-	1,562	16,028
7814100	(14,865)	(83,410)	154,299	28,468	-	2,486	185,253

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 72,476	\$ -	\$ 347,867	\$ 11,958	\$ 432,301	\$ 185,592	\$ -	\$ 4,124	\$ 189,716
6,997	-	33,583	943	41,523	17,917	-	953	18,870
59,461	-	285,395	466	345,322	152,263	-	3,609	155,872
64,416	-	309,180	3,212	376,808	164,952	-	5,042	169,994
142,230	-	682,662	42,262	867,154	364,210	-	(7,151)	357,059
126,292	-	606,166	45,443	777,901	323,398	-	(8,581)	314,817
60,747	-	291,570	8,361	360,678	155,557	-	2,149	157,706
48,706	-	233,775	8,836	291,317	124,722	-	713	125,435
183,602	-	881,237	1,076	1,065,915	470,153	-	15,017	485,170
36,612	-	175,725	5,491	217,828	93,752	-	6,255	100,007
215,416	-	1,033,938	69,536	1,318,890	551,621	-	(11,862)	539,759
219,828	-	1,055,112	71,533	1,346,473	562,918	-	(13,098)	549,820
279,735	-	1,342,650	31,626	1,654,011	716,324	-	(123)	716,201
284,021	-	1,363,221	32,406	1,679,648	727,298	-	4,037	731,335
15,609	-	74,918	14,514	105,041	39,970	-	(1,257)	38,713
25,832	-	123,988	6,014	155,834	66,149	-	571	66,720
48,880	-	234,612	8,888	292,380	125,169	-	(641)	124,528
8,389	-	40,264	4,154	52,807	21,482	-	(575)	20,907
31,514	-	151,259	13,933	196,706	80,699	-	(2,290)	78,409
15,755	-	75,620	3,272	94,647	40,344	-	(500)	39,844
233,424	-	1,120,369	25,193	1,378,986	597,733	-	725	598,458
254,735	-	1,222,656	34,867	1,512,258	652,305	-	(3,037)	649,268
135,180	-	648,826	11,202	795,208	346,158	-	5,773	351,931
40,203	-	192,965	10,080	243,248	102,950	-	488	103,438
205,311	-	985,433	36,013	1,226,757	525,743	-	9,528	535,271
227,093	-	1,089,980	50,780	1,367,853	581,521	-	(6,756)	574,765
67,553	-	324,238	20,058	411,849	172,986	-	727	173,713
64,952	-	311,751	14,698	391,401	166,324	-	1,044	167,368
50,139	-	240,651	4,442	295,232	128,391	-	1,039	129,430
264,524	-	1,269,641	92,390	1,626,555	677,372	-	9,116	686,488
425,106	-	2,040,390	141,587	2,607,083	1,088,578	-	2,932	1,091,510
42,277	-	202,919	23,483	268,679	108,260	-	(3,786)	104,474
8,344	-	40,050	784	49,178	21,367	-	629	21,996
5,747	-	27,583	2,774	36,104	14,716	-	404	15,120
55,329	-	265,565	15,418	336,312	141,683	-	(288)	141,395
58,678	-	281,636	6,803	347,117	150,257	-	670	150,927
6,246	-	29,979	5,698	41,923	15,994	-	(996)	14,998
137,396	-	659,462	5,789	802,647	351,833	-	4,169	356,002
203,651	-	977,466	18,128	1,199,245	521,493	-	4,202	525,695
63,073	-	302,732	12,418	378,223	161,512	-	699	162,211
30,532	-	146,545	10,394	187,471	78,184	-	(1,120)	77,064
257,276	-	1,234,850	68,841	1,560,967	658,811	-	(967)	657,844
175,741	-	843,505	72,240	1,091,486	450,022	-	(5,395)	444,627
24,018	-	115,280	3,076	142,374	61,504	-	(463)	61,041
16,928	-	81,249	2,272	100,449	43,348	-	(295)	43,053
41,494	-	199,159	10,677	251,330	106,254	-	(1,786)	104,468
22,638	-	108,657	14,964	146,259	57,970	-	(2,679)	55,291
26,575	-	127,552	943	155,070	68,051	-	2,259	70,310
175,623	-	842,940	33,388	1,051,951	449,721	-	(2,309)	447,412
180,578	-	866,725	15,314	1,062,617	462,410	-	504	462,914
19,217	-	92,236	4,150	115,603	49,209	-	281	49,490
27,168	-	130,396	6,392	163,956	69,568	-	338	69,906
18,722	-	89,859	6,353	114,934	47,941	-	(958)	46,983
25,982	-	124,708	3,853	154,543	66,534	-	(283)	66,251
31,664	-	151,980	141	183,785	81,083	-	348	81,431
24,728	-	118,689	4,356	147,773	63,322	-	(599)	62,723
14,464	-	69,425	3,233	87,122	37,039	-	3	37,042
158,167	-	759,159	9,306	926,632	405,022	-	(539)	404,483
48,665	-	233,580	4,353	286,598	124,618	-	(508)	124,110
34,420	-	165,206	3,336	202,962	88,140	-	103	88,243
3,048	-	14,629	6,753	24,430	7,805	-	(762)	7,043
38,507	-	184,822	3,028	226,357	98,605	-	(45)	98,560

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, 2018
 and Beginning Net Pension Liability as of July 1, 2017

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7815100	\$ (44,132)	\$ (252,876)	\$ 467,793	\$ 86,307	\$ -	\$ 8,029	\$ 562,129
7815200	(41,041)	(278,837)	515,816	95,167	-	13,317	624,300
7816100	(48,906)	(273,553)	506,042	93,363	-	6,751	606,156
7816200	(67,822)	(385,068)	712,333	131,424	-	10,856	854,613
7817100	(265,770)	(1,450,622)	2,683,487	495,096	-	26,295	3,204,878
7817200	(273,955)	(1,571,289)	2,906,707	536,280	-	70,004	3,512,991
7819100	(40,836)	(227,628)	421,087	77,689	-	13,221	511,997
7819200	(41,497)	(237,123)	438,650	80,930	-	10,407	529,987
7820100	(2,914)	(20,800)	38,477	7,099	-	7,148	52,724
7820200	(2,624)	(13,450)	24,882	4,591	-	4,628	34,101
7821100	(10,094)	(61,010)	112,862	20,823	-	1,879	135,564
7822100	(133,541)	(765,091)	1,415,332	261,125	-	60,190	1,736,647
7822200	(161,035)	(948,139)	1,753,951	323,599	-	144,173	2,221,723
7823100	(9,875)	(56,492)	104,503	19,281	-	5,142	128,926
7823200	(10,698)	(59,270)	109,642	20,229	-	1,490	131,361
7824100	(5,053)	(26,945)	49,845	9,196	-	2,093	61,134
7824200	(4,674)	(22,866)	42,299	7,804	-	1,930	52,033
7825100	(65,697)	(381,895)	706,462	130,340	-	22,686	859,488
7825200	(76,913)	(453,745)	839,376	154,863	-	18,118	1,012,357
7826100	(28,449)	(163,655)	302,744	55,855	-	25,767	384,366
7826200	(29,459)	(163,963)	303,313	55,960	-	14,835	374,108
7827100	(25,145)	(151,559)	280,367	51,727	-	8,925	341,019
7827200	(32,205)	(180,218)	333,383	61,508	-	17,811	412,702
7828100	(39,512)	(209,519)	387,586	71,509	-	23,583	482,678
7828200	(35,060)	(206,688)	382,349	70,542	-	6,169	459,060
7829100	(15,552)	(92,491)	171,099	31,567	-	13,153	215,819
7829200	(13,328)	(77,107)	142,639	26,317	-	2,802	171,758
7830100	(50,568)	(300,946)	556,717	102,713	-	8,698	668,128
7830200	(51,040)	(287,698)	532,209	98,191	-	42,819	673,219
7831100	(18,373)	(108,465)	200,648	37,019	-	10,457	248,124
7831200	(17,534)	(103,445)	191,362	35,306	-	16,028	242,696
7832100	(7,910)	(46,373)	85,785	15,827	-	1,342	102,954
7832200	(6,269)	(40,386)	74,710	13,784	-	2,643	91,137
7834100	(21,421)	(138,926)	256,997	47,415	-	25,851	330,263
7835100	(7,807)	(47,032)	87,005	16,052	-	650	103,707
7835200	(7,034)	(47,745)	88,322	16,295	-	1,434	106,051
7836200	(181,187)	(986,346)	1,824,628	336,639	-	24,121	2,185,388
7837200	(5,047)	(32,589)	60,285	11,122	-	475	71,882
7839100	(216)	-	-	-	-	318	318
7840100	(4,851)	(27,446)	50,772	9,367	-	2,106	62,245
7841200	(9,514)	(54,030)	99,950	18,440	-	1,428	119,818
7843200	(15,310)	(78,593)	145,387	26,824	-	15,994	188,205
7844200	(11,996)	(64,808)	119,888	22,119	-	11,236	153,243
7845100	(13,055)	(80,026)	148,038	27,313	-	8,327	183,678
7846100	(18,038)	(97,915)	181,133	33,418	-	27,687	242,238
7846200	(12,094)	(64,237)	118,831	21,924	-	33,266	174,021
7847200	(7,526)	(47,120)	87,167	16,082	-	3,216	106,465
7849200	(17,761)	(98,126)	181,523	33,490	-	26,142	241,155
7850100	(137,559)	(763,974)	1,413,266	260,744	-	130,134	1,804,144
7850200	(163,292)	(900,289)	1,665,434	307,268	-	149,418	2,122,120
7851200	(49,417)	(307,293)	568,458	104,879	-	33,607	706,944
7852200	(178,205)	(984,825)	1,821,814	336,120	-	39,057	2,196,991
7853100	(4,529)	(25,441)	47,064	8,683	-	2,169	57,916
7854100	(3,114)	(14,848)	27,467	5,068	-	1,721	34,256
7855100	(25,193)	(158,390)	293,003	54,058	-	26,943	374,004
7855200	(73,613)	(417,121)	771,626	142,363	-	11,035	925,024
7856200	(33,458)	(207,558)	383,959	70,839	-	12,326	467,124
7857100	(9,172)	(51,410)	95,104	17,546	-	18,580	131,230
7858100	(23,069)	(151,981)	281,147	51,871	-	23,191	356,209
7859100	(6,007)	(32,211)	59,586	10,993	-	30,235	100,814
7859200	(9,514)	(58,857)	108,878	20,088	-	1,022	129,988
7860200	(74,269)	(412,919)	763,853	140,929	-	6,797	911,579

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 116,742	\$ -	\$ 560,330	\$ 21,650	\$ 698,722	\$ 298,944	\$ -	\$ (2,945)	\$ 295,999
128,727	-	617,854	25,993	772,574	329,634	-	(2,130)	327,504
126,288	-	606,146	50,647	783,081	323,388	-	(8,849)	314,539
177,770	-	853,245	17,322	1,048,337	455,219	-	(1,156)	454,063
669,691	-	3,214,327	84,761	3,968,779	1,714,891	-	(12,511)	1,702,380
725,398	-	3,481,704	23,654	4,230,756	1,857,540	-	9,634	1,867,174
105,086	-	504,385	36,648	646,119	269,097	-	(3,804)	265,293
109,470	-	525,423	43,917	678,810	280,321	-	(5,614)	274,707
9,602	-	46,089	1,722	57,413	24,589	-	1,148	25,737
6,209	-	29,804	3,604	39,617	15,901	-	115	16,016
28,166	-	135,188	10,440	173,794	72,125	-	(1,716)	70,409
353,210	-	1,695,309	128,323	2,176,842	904,472	-	(12,255)	892,217
437,716	-	2,100,913	184,667	2,723,296	1,120,868	-	(6,736)	1,114,132
26,080	-	125,176	4,181	155,437	66,783	-	385	67,168
27,362	-	131,331	5,846	164,539	70,067	-	(892)	69,175
12,439	-	59,705	4,238	76,382	31,853	-	(471)	31,382
10,556	-	50,666	4,403	65,625	27,031	-	(485)	26,546
176,305	-	846,213	1,443	1,023,961	451,467	-	3,382	454,849
209,475	-	1,005,420	9,658	1,224,553	536,406	-	1,274	537,680
75,553	-	362,632	5,944	444,129	193,470	-	4,598	198,068
75,695	-	363,314	6,752	445,761	193,833	-	2,009	195,842
69,968	-	335,828	4,730	410,526	179,169	-	1,140	180,309
83,199	-	399,332	12,298	494,829	213,049	-	1,538	214,587
96,726	-	464,257	9,236	570,219	247,688	-	3,623	251,311
95,419	-	457,985	13,576	566,980	244,342	-	(1,951)	242,391
42,699	-	204,945	708	248,352	109,341	-	2,524	111,865
35,597	-	170,855	749	207,201	91,154	-	389	91,543
138,934	-	666,845	22,329	828,108	355,771	-	(2,537)	353,234
132,818	-	637,489	1,985	772,292	340,110	-	7,919	348,029
50,074	-	240,339	20,034	310,447	128,224	-	(2,399)	125,825
47,756	-	229,216	5,147	282,119	122,290	-	1,859	124,149
21,409	-	102,755	3,444	127,608	54,821	-	(518)	54,303
18,645	-	89,489	839	108,973	47,744	-	245	47,989
64,136	-	307,836	11,251	383,223	164,235	-	3,325	167,560
21,713	-	104,216	3,133	129,062	55,601	-	(495)	55,106
22,042	-	105,794	11,510	139,346	56,442	-	(1,873)	54,569
455,354	-	2,185,571	51,014	2,691,939	1,166,034	-	(6,282)	1,159,752
15,045	-	72,211	15,973	103,229	38,526	-	(3,433)	35,093
-	-	-	3,864	3,864	-	-	(680)	(680)
12,671	-	60,815	2,866	76,352	32,446	-	(77)	32,369
24,943	-	119,722	5,171	149,836	63,873	-	(815)	63,058
36,283	-	174,148	11,060	221,491	92,910	-	1,392	94,302
29,919	-	143,604	12,305	185,828	76,615	-	(440)	76,175
36,944	-	177,323	5,571	219,838	94,604	-	660	95,264
45,203	-	216,964	6,892	269,059	115,753	-	4,851	120,604
29,655	-	142,337	3,051	175,043	75,939	-	7,125	83,064
21,753	-	104,411	1,283	127,447	55,705	-	303	56,008
45,301	-	217,431	6,428	269,160	116,003	-	2,806	118,809
352,695	-	1,692,835	562	2,046,092	903,152	-	27,240	930,392
415,625	-	1,994,885	-	2,410,510	1,064,301	-	30,222	1,094,523
141,864	-	680,909	1,043	823,816	363,275	-	6,856	370,131
454,652	-	2,182,201	43,971	2,680,824	1,164,236	-	(2,917)	1,161,319
11,745	-	56,374	2,559	70,678	30,076	-	(77)	29,999
6,855	-	32,901	3,196	42,952	17,553	-	(221)	17,332
73,122	-	350,964	1,437	425,523	187,244	-	5,094	192,338
192,567	-	924,268	31,336	1,148,171	493,110	-	(3,693)	489,417
95,821	-	459,913	2,568	558,302	245,370	-	1,769	247,139
23,734	-	113,917	2,499	140,150	60,776	-	3,807	64,583
70,163	-	336,763	24,739	431,665	179,668	-	(300)	179,368
14,870	-	71,373	15,867	102,110	38,079	-	2,520	40,599
27,172	-	130,416	11,551	169,139	69,579	-	(2,166)	67,413
190,627	-	914,956	45,389	1,150,972	488,143	-	(7,466)	480,677

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, 2018
 and Beginning Net Pension Liability as of July 1, 2017

Submission Unit	Beginning Net Pension Liability (Asset)	Ending Net Pension Liability (Asset)	Deferred Outflows of Resources (Debit)				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
7861100	\$ (1,941)	\$ (11,727)	\$ 21,694	\$ 4,003	\$ -	\$ 14,608	\$ 40,305
7862200	(27,246)	(155,497)	287,652	53,071	-	27,443	368,166
7863100	(412)	(4,976)	9,205	1,698	-	499	11,402
7864100	(19,326)	(123,542)	228,538	42,165	-	21,946	292,649
7864200	(73,738)	(482,966)	893,433	164,836	-	98,849	1,157,118
7865100	(10,944)	(65,916)	121,937	22,497	-	26,688	171,122
7865200	(17,536)	(103,243)	190,988	35,237	-	26,648	252,873
7866100	(3,045)	(16,184)	29,939	5,524	-	1,505	36,968
7867100	(10,499)	(86,003)	159,097	29,353	-	24,159	212,609
7867200	(18,515)	(120,851)	223,562	41,247	-	44,468	309,277
7868200	(1,492)	(9,890)	18,295	3,375	-	1,888	23,558
7869100	(6,300)	(38,918)	71,994	13,283	-	4,680	89,957
7870100	(6,048)	(33,819)	62,562	11,543	-	38,575	112,680
7871200	(7,552)	(45,292)	83,785	15,458	-	43,266	142,509
7872200	(6,539)	(34,778)	64,335	11,870	-	41,669	117,874
7873100	(7,188)	(34,364)	63,570	11,729	-	8,713	84,012
7874100	(4,867)	(27,068)	50,072	9,238	-	27,062	86,372
7875100	(5,098)	(32,343)	59,830	11,038	-	13,874	84,742
7876200	(52,872)	(278,423)	515,052	95,026	-	63,609	673,687
7877100	-	(3,859)	7,139	1,317	-	-	8,456
Total 1977	\$ (15,425,396)	\$ (87,911,156)	\$ 162,625,708	\$ 30,004,004	\$ -	\$ 7,215,307	\$ 199,845,019

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

Deferred Inflows of Resources - Credit					Pension Expense (Income)			
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Pension Expense	Pension Expense Related to Specific Liabilities of Individual Employers	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
\$ 5,414	\$ -	\$ 25,986	\$ 3,067	\$ 34,467	\$ 13,864	\$ -	\$ 2,618	\$ 16,482
71,786	-	344,555	9,367	425,708	183,825	-	3,876	187,701
2,297	-	11,025	236	13,558	5,882	-	38	5,920
57,034	-	273,747	3,823	334,604	146,048	-	3,473	149,521
222,965	-	1,070,170	16,322	1,309,457	570,951	-	16,806	587,757
30,431	-	146,058	648	177,137	77,924	-	4,947	82,871
47,663	-	228,768	527	276,958	122,051	-	4,876	126,927
7,472	-	35,862	3,081	46,415	19,133	-	(306)	18,827
39,704	-	190,569	11,447	241,720	101,671	-	2,975	104,646
55,792	-	267,786	7,609	331,187	142,868	-	6,634	149,502
4,566	-	21,915	1,196	27,677	11,692	-	96	11,788
17,967	-	86,236	4,499	108,702	46,008	-	(153)	45,855
15,613	-	74,938	862	91,413	39,981	-	7,000	46,981
20,909	-	100,359	46	121,314	53,543	-	8,083	61,626
16,055	-	77,061	15,605	108,721	41,113	-	4,902	46,015
15,865	-	76,146	353	92,364	40,625	-	1,222	41,847
12,496	-	59,978	11,277	83,751	31,999	19,824	2,929	54,752
14,931	-	71,665	19,455	106,051	38,235	-	(921)	37,314
128,536	-	616,938	194,994	940,468	329,146	-	(19,258)	309,888
1,782	-	8,552	1,017	11,351	4,562	-	(130)	4,432
\$ 40,584,859	\$ -	\$ 194,795,891	\$ 7,215,307	\$ 242,596,057	\$ 103,926,472	\$ 19,824	\$ -	\$ 103,946,296

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, 2018

Nature of the Schedules

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

Basis of the Allocation

Wages reported by employers relative to the collective wages of the plan serve as the basis to determine the employer's proportionate share. This basis of allocation measures the proportionate relationship of an employer to all employers and is consistent with the manner in which contributions to the pension plan are determined. This pension plan does not have a special funding situation, as there is not a non-employer contributing entity legally responsible for making contributions that are used to provide pension benefits to members of the pension plan.

Net Pension Liability

The net pension liability for fiscal year 2018 is calculated as set forth in the following table:

Net pension liability (asset) - beginning July 1, 2017	\$	(15,425,396)
Total pension expense		103,946,296
Change in deferred outflows of resources		(175,103,036)
Change in deferred inflows of resources		145,765,131
Defined benefit plan employer contributions		(147,094,151)
Net pension liability (asset) - ending June 30, 2018	\$	<u>(87,911,156)</u>

Average Expected Remaining Service Lives

The average expected remaining service lives of the members 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, 2018	8.69
June 30, 2017	8.83
June 30, 2016	9.04
June 30, 2015	9.31
June 30, 2014	9.29

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, 2018

Types of Deferred Outflows and Inflows of Resources

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

Net difference between projected and actual investment earnings: the actuaries use the pension plan's expected long-term rate of return to project investment earnings net of investment expenses. The difference between the expected and the actual investment earnings are deferred and amortized over five years. The deferred outflows and the deferred inflows are offset against each other.

Changes in assumptions: there were no changes in assumptions for the June 30, 2018 actuarial valuation. In 2017, two mortality tables, healthy and disabled, were utilized. An assumption study was performed in April 2015. Key assumptions are as follows:

- Inflation decreased from 2.25% to the prior fiscal year
- The future salary increase rate remained at 2.50% per year compared to the prior fiscal year
- Future COLA remained at 2.00% per year compared to the prior fiscal year
- Mortality remained the same, as healthy members assume the RP-2014 (with MP-2014 improvement removed) Blue Collar mortality tables. Disabled members assume the RP-2014 Disabled mortality tables (with MP-2014 mortality removed). Both tables assume future mortality improvement projected generationally using mortality improvement inherent in the Social Security Administration's 2014 Trustee report

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

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

Pension Expense

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

Service cost	\$	136,640,454
Interest on the total pension liability		366,931,750
Member contributions		(48,685,635)
Projected earnings on plan investments		(365,301,811)
Miscellaneous (income) / expense		(18,229)
Pension plan administrative expenses		1,642,550
Recognition of outflow (inflow) of resources due to amortization		12,717,393
		<hr/>
Total pension expenses - before reconciling items		103,926,472
Reconciling items:		
Employer specific liability payments		19,824
		<hr/>
Total pension expense - Schedule of Pension Amounts	\$	103,946,296
		<hr/>

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, 2018**

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

Link to the INPRS June 30, 2018 CAFR

www.in.gov/inprs/files/2018_INPRSCAFRBook.pdf

Link to the June 30, 2018 Actuarial Valuations

www.in.gov/inprs/actuarialvaluation.htm

**OTHER INFORMATION
(UNAUDITED)**

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2018

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2019	2020	2021	2022	2023	Thereafter	Total
7700100	\$ 84,197	\$ 36,275	\$ (4,904)	\$ (35,480)	\$ (28,365)	\$ (12,007)	\$ 18,504	\$ (25,977)
7700200	84,938	36,653	(4,886)	(35,730)	(28,553)	(12,133)	18,617	(26,032)
7701100	947,218	396,106	(65,455)	(408,183)	(328,426)	(135,378)	207,322	(334,014)
7701200	941,901	382,401	(78,245)	(420,293)	(340,695)	(143,896)	203,524	(397,204)
7702100	171,144	74,993	(8,704)	(70,853)	(56,390)	(23,888)	37,664	(47,178)
7703100	38,424	18,716	(75)	(14,028)	(10,781)	(4,667)	8,605	(2,230)
7704100	194,761	85,335	(9,910)	(80,633)	(64,174)	(27,132)	43,351	(53,163)
7704200	162,205	69,852	(9,434)	(68,308)	(54,607)	(22,707)	35,750	(49,454)
7705100	77,236	32,660	(5,116)	(33,167)	(26,639)	(10,704)	17,003	(25,963)
7706100	109,759	47,550	(6,127)	(45,984)	(36,709)	(15,523)	24,386	(32,407)
7706200	28,770	13,022	(1,048)	(11,495)	(9,064)	(3,711)	6,451	(5,845)
7707100	240,054	104,559	(12,843)	(100,018)	(79,731)	(33,211)	52,999	(68,245)
7707200	305,199	131,628	(17,632)	(128,464)	(102,672)	(43,124)	67,475	(92,789)
7708100	359,231	154,981	(20,703)	(151,155)	(120,798)	(50,036)	79,539	(108,172)
7708200	369,180	158,932	(21,617)	(155,682)	(124,484)	(51,864)	82,089	(112,626)
7709100	50,372	21,558	(3,078)	(21,372)	(17,115)	(6,921)	11,270	(15,658)
7710100	29,074	11,434	(2,787)	(13,346)	(10,889)	(4,048)	6,298	(13,338)
7711100	921,759	394,679	(56,114)	(390,846)	(312,949)	(128,886)	201,135	(292,981)
7711200	1,008,630	437,086	(56,191)	(422,468)	(337,230)	(142,557)	220,140	(301,220)
7712100	167,243	72,640	(9,155)	(69,891)	(55,757)	(23,505)	36,877	(48,791)
7712200	62,139	28,048	(2,341)	(24,905)	(19,654)	(8,210)	13,849	(13,213)
7713100	110,491	49,518	(4,519)	(44,644)	(35,306)	(13,508)	24,375	(24,084)
7713200	104,192	44,302	(6,650)	(44,484)	(35,680)	(15,073)	22,803	(34,782)
7714100	117,676	50,308	(7,239)	(49,971)	(40,027)	(16,113)	26,544	(36,498)
7714200	116,369	50,303	(6,610)	(48,870)	(39,036)	(15,793)	25,938	(34,068)
7715100	122,579	53,146	(6,802)	(51,315)	(40,957)	(17,229)	27,989	(35,168)
7716100	495,598	214,788	(27,129)	(206,762)	(164,959)	(63,656)	116,040	(131,678)
7716200	744,367	315,972	(47,383)	(317,188)	(254,401)	(102,580)	170,971	(234,609)
7717100	48,278	20,683	(2,930)	(20,464)	(16,383)	(7,025)	10,547	(15,572)
7718100	9,211	3,713	(547)	(3,710)	(2,974)	(1,111)	1,974	(2,655)
7719100	1,449,918	652,597	(83,115)	(629,411)	(502,281)	(211,761)	324,422	(449,549)
7719200	1,918,238	851,498	(122,044)	(844,937)	(676,711)	(284,446)	428,291	(648,349)
7720100	219,105	98,421	(8,731)	(88,295)	(69,780)	(26,974)	51,056	(44,303)
7721100	131,336	57,452	(6,684)	(54,307)	(43,224)	(18,356)	28,889	(36,230)
7722100	187,516	80,027	(11,679)	(79,774)	(63,927)	(26,900)	41,888	(60,365)
7722200	136,536	58,504	(8,269)	(57,851)	(46,313)	(19,096)	31,244	(41,781)
7723100	497,643	220,614	(22,759)	(203,473)	(161,419)	(66,536)	111,369	(122,204)
7723200	363,848	157,598	(20,342)	(152,470)	(121,722)	(51,306)	80,485	(107,757)
7724100	45,053	16,666	(5,368)	(21,730)	(17,922)	(6,005)	10,816	(23,543)
7724200	11,428	4,799	(788)	(4,935)	(3,970)	(1,722)	2,487	(4,129)
7725100	163,478	73,143	(6,806)	(66,172)	(52,357)	(21,783)	36,073	(37,902)
7725200	87,519	39,476	(3,324)	(35,105)	(27,709)	(10,919)	19,909	(17,672)
7726100	778,465	348,381	(32,330)	(315,023)	(249,237)	(102,918)	175,045	(176,082)
7726200	903,870	395,670	(46,373)	(374,607)	(298,223)	(124,602)	201,580	(246,555)
7727100	207,001	87,801	(13,433)	(88,603)	(71,110)	(30,737)	45,183	(70,899)
7727200	220,453	94,569	(13,246)	(93,303)	(74,673)	(31,709)	48,900	(69,462)
7728100	7,175	656	(2,855)	(5,461)	(4,855)	(2,358)	1,050	(13,823)
7729100	318,763	142,935	(12,956)	(128,712)	(101,774)	(40,485)	71,176	(69,816)
7729200	430,453	184,491	(25,863)	(182,059)	(145,710)	(63,086)	94,327	(137,900)
7730100	505,240	227,761	(19,331)	(202,807)	(160,110)	(65,019)	113,717	(105,789)
7730200	358,211	158,127	(17,060)	(147,143)	(116,871)	(47,138)	81,497	(88,588)
7731100	152,066	68,567	(5,803)	(61,026)	(48,175)	(20,805)	33,571	(33,671)
7731200	81,591	35,448	(4,455)	(34,084)	(27,189)	(11,369)	18,154	(23,495)
7732100	51,756	21,577	(4,624)	(24,079)	(19,551)	(8,608)	10,955	(24,330)
7733100	21,023	8,639	(1,639)	(9,271)	(7,495)	(3,521)	4,224	(9,063)
7734100	359,891	158,727	(17,282)	(147,975)	(117,561)	(48,082)	80,471	(91,702)
7735100	818,518	337,302	(62,986)	(360,216)	(291,047)	(117,784)	180,653	(314,078)
7735200	625,864	251,450	(54,631)	(281,909)	(229,018)	(93,913)	139,473	(268,548)
7736100	248,444	113,019	(12,311)	(105,374)	(83,717)	(35,434)	54,165	(69,652)
7737100	1,314,876	562,256	(75,465)	(548,998)	(438,801)	(175,653)	307,378	(369,283)
7737200	1,311,255	570,765	(67,836)	(542,022)	(431,674)	(175,588)	302,944	(343,411)
7738100	111,032	46,527	(5,478)	(44,093)	(35,107)	(14,260)	25,282	(27,129)
7738200	141,194	61,410	(5,076)	(54,444)	(42,955)	(17,503)	31,970	(26,598)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 477,172	\$ (50,224)	\$ (476,534)
481,348	(50,663)	(480,704)
5,348,538	(562,948)	(5,341,379)
5,337,930	(561,831)	(5,330,786)
969,880	(102,082)	(968,582)
217,747	(22,918)	(217,455)
1,103,685	(116,166)	(1,102,208)
918,763	(96,702)	(917,533)
437,749	(46,074)	(437,163)
622,003	(65,467)	(621,170)
163,039	(17,160)	(162,820)
1,360,438	(143,190)	(1,358,617)
1,729,613	(182,046)	(1,727,298)
2,035,812	(214,275)	(2,033,087)
2,092,191	(220,209)	(2,089,391)
285,485	(30,048)	(285,103)
164,793	(17,345)	(164,572)
5,223,753	(549,814)	(5,216,762)
5,716,043	(601,629)	(5,708,393)
947,829	(99,762)	(946,561)
352,137	(37,063)	(351,666)
626,179	(65,907)	(625,341)
590,431	(62,144)	(589,640)
666,855	(70,188)	(665,962)
659,505	(69,415)	(658,622)
694,668	(73,116)	(693,739)
2,803,313	(295,056)	(2,799,561)
4,210,525	(443,169)	(4,204,889)
273,624	(28,800)	(273,258)
49,363	(5,196)	(49,297)
8,525,370	(897,318)	(8,513,960)
11,281,326	(1,187,390)	(11,266,227)
1,241,667	(130,689)	(1,240,005)
743,196	(78,223)	(742,201)
1,062,675	(111,849)	(1,061,253)
773,766	(81,441)	(772,730)
2,820,185	(296,832)	(2,816,411)
2,061,955	(217,026)	(2,059,195)
255,333	(26,874)	(254,991)
64,731	(6,813)	(64,644)
926,447	(97,511)	(925,207)
495,965	(52,202)	(495,301)
4,411,650	(464,338)	(4,405,745)
5,122,355	(539,142)	(5,115,499)
1,173,094	(123,471)	(1,171,523)
1,249,351	(131,498)	(1,247,679)
40,676	(4,281)	(40,622)
1,806,455	(190,134)	(1,804,038)
2,437,562	(256,560)	(2,434,300)
2,863,284	(301,368)	(2,859,451)
2,030,049	(213,668)	(2,027,332)
861,800	(90,707)	(860,646)
462,388	(48,668)	(461,770)
303,609	(31,956)	(303,203)
119,105	(12,536)	(118,946)
2,039,571	(214,670)	(2,036,841)
4,638,501	(488,215)	(4,632,293)
3,546,843	(373,315)	(3,542,096)
1,452,314	(152,860)	(1,450,370)
7,389,863	(777,803)	(7,379,972)
7,400,053	(778,875)	(7,390,148)
602,625	(63,428)	(601,819)
770,425	(81,089)	(769,394)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2018

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2019	2020	2021	2022	2023	Thereafter	Total
7739100	\$ 2,975,430	\$ 1,278,463	\$ (176,044)	\$ (1,256,073)	\$ (1,004,737)	\$ (422,272)	\$ 650,079	\$ (930,584)
7739200	2,874,794	1,256,074	(149,852)	(1,193,808)	(950,867)	(394,901)	631,784	(801,570)
7740100	4,533,332	1,945,287	(271,781)	(1,918,042)	(1,534,937)	(627,842)	1,024,512	(1,382,803)
7740200	3,459,445	1,491,429	(200,454)	(1,456,745)	(1,164,391)	(477,476)	781,251	(1,026,386)
7741100	268,175	119,736	(11,418)	(108,805)	(86,141)	(35,568)	60,216	(61,980)
7741200	307,708	137,396	(13,089)	(124,831)	(98,827)	(39,934)	69,111	(70,174)
7742100	513,526	229,713	(21,430)	(207,914)	(164,517)	(66,490)	114,647	(115,991)
7742200	521,021	223,596	(31,209)	(220,411)	(176,381)	(72,758)	115,132	(162,031)
7743100	101,158	44,931	(4,544)	(41,281)	(32,731)	(13,634)	22,158	(25,101)
7744100	1,583,958	673,154	(101,401)	(676,539)	(542,697)	(234,405)	343,739	(538,149)
7744200	1,537,455	667,641	(84,260)	(642,576)	(512,649)	(226,633)	334,701	(463,776)
7745100	70,093	30,421	(3,859)	(29,314)	(23,390)	(9,874)	15,503	(20,513)
7746100	548,891	249,964	(27,870)	(234,172)	(186,163)	(76,792)	123,710	(151,323)
7746200	508,236	230,456	(26,741)	(217,721)	(173,277)	(72,140)	114,493	(144,930)
7747100	135,148	58,161	(7,935)	(57,014)	(45,592)	(19,725)	29,600	(42,505)
7747200	132,719	56,437	(8,470)	(56,666)	(45,450)	(18,715)	29,194	(43,670)
7748100	77,693	32,748	(5,245)	(33,456)	(26,891)	(11,159)	17,192	(26,811)
7748200	8,687	3,741	(504)	(3,657)	(2,923)	(1,223)	1,920	(2,646)
7749100	374,071	161,821	(21,121)	(156,963)	(125,351)	(52,065)	84,071	(109,608)
7749200	436,137	190,323	(22,972)	(181,351)	(144,494)	(58,554)	97,859	(119,189)
7750100	182,611	77,965	(11,052)	(77,150)	(61,769)	(26,241)	40,869	(57,378)
7750200	253,015	107,848	(15,708)	(107,454)	(86,104)	(36,623)	55,889	(82,152)
7751100	644,167	277,433	(37,600)	(271,525)	(217,088)	(90,557)	143,963	(195,374)
7751200	453,417	208,147	(13,602)	(178,260)	(139,942)	(55,590)	104,161	(75,086)
7752100	323,787	158,089	(6,170)	(128,140)	(99,756)	(37,410)	74,184	(39,203)
7753100	2,300,671	980,176	(144,983)	(980,458)	(786,033)	(331,136)	505,323	(757,111)
7753200	1,714,437	722,363	(116,097)	(738,686)	(593,802)	(247,529)	375,083	(598,668)
7754100	74,033	31,239	(4,966)	(31,850)	(25,594)	(11,287)	16,068	(26,390)
7754200	40,810	16,866	(3,092)	(17,912)	(14,463)	(6,124)	8,962	(15,763)
7755100	495,057	219,727	(22,384)	(202,162)	(160,325)	(66,501)	109,919	(121,726)
7756100	848,374	392,082	(22,823)	(330,907)	(259,212)	(101,671)	194,254	(128,277)
7756200	619,970	282,949	(20,249)	(245,386)	(192,994)	(72,832)	141,552	(106,960)
7757100	109,396	48,951	(4,553)	(44,281)	(35,036)	(14,648)	24,343	(25,224)
7758100	297,022	129,443	(15,816)	(123,677)	(98,577)	(40,459)	65,972	(83,114)
7758200	317,012	132,485	(22,549)	(137,667)	(110,878)	(46,408)	69,613	(115,404)
7759100	17,940,351	7,824,404	(949,755)	(7,464,917)	(5,948,763)	(2,388,210)	4,044,650	(4,882,591)
7759200	15,357,850	6,627,462	(878,520)	(6,452,011)	(5,154,992)	(2,166,565)	3,283,896	(4,740,730)
7760100	35,844	15,431	(2,099)	(15,115)	(12,086)	(4,976)	7,933	(10,912)
7761100	221,102	95,204	(12,777)	(92,957)	(74,298)	(29,808)	49,285	(65,351)
7762100	904,405	390,017	(52,285)	(380,712)	(304,283)	(126,599)	197,052	(276,810)
7762200	884,757	396,725	(53,736)	(388,222)	(310,383)	(126,883)	197,805	(284,694)
7763100	135,081	60,122	(5,938)	(54,990)	(43,575)	(18,167)	29,788	(32,760)
7763200	82,371	36,893	(3,392)	(33,305)	(26,344)	(11,250)	18,105	(19,293)
7764100	53,569	23,685	(2,516)	(21,971)	(17,443)	(7,193)	11,845	(13,593)
7765100	833,372	357,513	(49,860)	(352,350)	(281,957)	(124,463)	178,608	(272,509)
7765200	838,966	341,744	(68,549)	(373,207)	(302,309)	(129,770)	181,309	(350,782)
7766100	1,534,277	666,783	(83,575)	(640,746)	(511,085)	(208,931)	343,576	(433,978)
7766200	1,492,693	646,578	(83,439)	(625,507)	(499,361)	(204,776)	333,704	(432,801)
7767100	360,297	156,498	(19,705)	(150,543)	(120,096)	(49,951)	80,712	(103,085)
7767200	384,825	168,686	(19,518)	(159,267)	(126,746)	(51,648)	86,727	(101,766)
7768100	654,791	286,396	(33,834)	(271,617)	(216,282)	(86,595)	149,404	(172,528)
7768200	908,259	380,574	(63,617)	(393,446)	(316,691)	(131,349)	201,740	(322,789)
7769100	215,960	93,171	(12,446)	(90,870)	(72,620)	(30,151)	47,162	(65,754)
7769200	83,748	37,799	(3,155)	(33,566)	(26,489)	(10,290)	18,649	(17,052)
7770100	340,155	147,578	(12,515)	(131,391)	(103,727)	(40,735)	78,290	(62,500)
7770200	336,477	146,999	(11,113)	(128,517)	(101,195)	(39,864)	77,509	(56,181)
7771100	80,085	35,492	(3,675)	(32,758)	(25,990)	(10,898)	17,846	(19,983)
7771200	25,518	11,195	(1,282)	(10,547)	(8,391)	(3,476)	5,759	(6,742)
7772100	68,434	26,171	(7,296)	(32,145)	(26,362)	(11,626)	14,806	(36,452)
7772200	55,510	22,882	(4,263)	(24,419)	(19,729)	(8,537)	12,104	(21,962)
7773100	324,189	145,924	(12,619)	(130,344)	(102,948)	(43,236)	69,397	(73,826)
7773200	263,200	118,336	(10,382)	(105,960)	(83,718)	(33,978)	57,500	(58,202)
7774100	25,407	11,980	(446)	(9,673)	(7,526)	(2,990)	5,564	(3,091)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 16,854,710	\$ (1,774,003)	\$ (16,832,151)
16,291,759	(1,714,751)	(16,269,954)
25,691,207	(2,704,068)	(25,656,821)
19,605,404	(2,063,521)	(19,579,163)
1,519,801	(159,963)	(1,517,767)
1,743,812	(183,541)	(1,741,479)
2,910,224	(306,309)	(2,906,329)
2,952,654	(310,775)	(2,948,702)
573,308	(60,342)	(572,541)
8,975,481	(944,693)	(8,963,468)
8,712,965	(917,063)	(8,701,304)
397,240	(41,811)	(396,708)
3,219,513	(338,862)	(3,215,204)
2,980,384	(313,693)	(2,976,395)
765,914	(80,615)	(764,889)
752,133	(79,164)	(751,126)
440,255	(46,338)	(439,665)
49,196	(5,178)	(49,130)
2,119,921	(223,127)	(2,117,083)
2,471,640	(260,147)	(2,468,332)
1,031,520	(108,570)	(1,030,140)
1,431,767	(150,697)	(1,429,851)
3,650,580	(384,233)	(3,645,694)
2,569,614	(270,459)	(2,566,174)
1,903,427	(200,341)	(1,900,879)
13,038,252	(1,372,311)	(13,020,801)
9,716,004	(1,022,635)	(9,703,000)
419,541	(44,158)	(418,979)
231,278	(24,343)	(230,968)
2,805,569	(295,294)	(2,801,814)
4,807,888	(506,043)	(4,801,453)
3,513,434	(369,798)	(3,508,731)
619,998	(65,256)	(619,168)
1,683,258	(177,167)	(1,681,005)
1,796,516	(189,088)	(1,794,112)
101,674,259	(10,701,489)	(101,538,180)
86,978,725	(9,154,743)	(86,862,309)
203,130	(21,380)	(202,858)
1,251,272	(131,700)	(1,249,597)
5,125,362	(539,458)	(5,118,502)
5,219,911	(549,410)	(5,212,925)
765,497	(80,571)	(764,472)
466,815	(49,134)	(466,190)
303,609	(31,956)	(303,203)
4,720,605	(496,856)	(4,714,287)
4,754,432	(500,417)	(4,748,069)
8,695,091	(915,182)	(8,683,453)
8,459,387	(890,373)	(8,448,064)
2,041,826	(214,908)	(2,039,093)
2,180,893	(229,545)	(2,177,974)
3,710,801	(390,572)	(3,705,834)
5,147,245	(541,761)	(5,140,356)
1,223,876	(128,816)	(1,222,238)
474,583	(49,951)	(473,948)
1,855,150	(195,259)	(1,852,667)
1,832,181	(192,842)	(1,829,729)
453,869	(47,771)	(453,262)
144,580	(15,217)	(144,386)
387,802	(40,817)	(387,283)
314,551	(33,107)	(314,130)
1,837,192	(193,369)	(1,834,733)
1,491,570	(156,992)	(1,489,574)
143,995	(15,156)	(143,803)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2018

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2019	2020	2021	2022	2023	Thereafter	Total
7775100	\$ 215,923	\$ 97,311	\$ (8,291)	\$ (86,705)	\$ (68,457)	\$ (27,105)	\$ 49,405	\$ (43,842)
7776100	233,927	106,553	(7,850)	(92,799)	(73,030)	(30,123)	51,956	(45,293)
7777100	517,909	216,981	(35,618)	(223,183)	(179,534)	(76,094)	112,764	(184,684)
7777200	458,627	190,436	(33,858)	(200,405)	(161,648)	(67,730)	99,830	(173,375)
7781100	220,606	97,878	(10,009)	(90,120)	(71,477)	(30,466)	49,193	(55,001)
7781200	176,876	77,464	(9,037)	(73,268)	(58,321)	(23,727)	39,677	(47,212)
7782100	666,743	304,345	(21,731)	(263,855)	(207,510)	(83,882)	151,849	(120,784)
7782200	132,948	63,951	(1,071)	(49,352)	(38,116)	(17,108)	29,154	(12,542)
7783100	782,282	327,602	(54,976)	(339,056)	(272,947)	(118,720)	168,376	(289,721)
7783200	798,289	333,317	(57,096)	(346,993)	(279,531)	(119,415)	173,104	(296,614)
7784100	1,015,850	440,698	(56,110)	(425,009)	(339,162)	(142,629)	226,167	(296,045)
7784200	1,031,420	451,608	(52,811)	(427,363)	(340,200)	(143,715)	228,864	(283,617)
7785100	54,207	23,341	(4,380)	(24,964)	(20,174)	(7,653)	12,020	(21,810)
7786100	93,807	41,280	(4,598)	(38,664)	(30,737)	(13,176)	20,801	(25,094)
7786200	177,512	76,388	(10,423)	(74,884)	(59,883)	(24,781)	39,892	(53,691)
7787100	30,470	12,645	(2,254)	(13,317)	(10,742)	(4,819)	6,444	(12,043)
7788100	114,437	47,372	(8,597)	(50,156)	(40,484)	(15,947)	25,462	(42,350)
7788200	57,218	24,328	(3,653)	(24,430)	(19,595)	(8,299)	12,615	(19,034)
7789100	847,672	368,566	(45,993)	(353,820)	(282,185)	(118,730)	187,626	(244,536)
7789200	925,059	398,388	(54,020)	(389,950)	(311,775)	(131,057)	206,741	(281,673)
7790100	490,909	218,796	(21,283)	(199,551)	(158,066)	(66,792)	108,292	(118,604)
7791100	140,618	63,842	(7,559)	(60,577)	(48,239)	(20,080)	32,641	(39,972)
7792100	745,747	333,065	(31,566)	(302,318)	(239,311)	(89,430)	169,238	(160,322)
7792200	832,285	351,108	(52,207)	(351,685)	(281,993)	(117,182)	185,200	(266,759)
7793100	246,274	107,182	(12,793)	(101,879)	(81,147)	(34,143)	55,280	(67,500)
7793200	236,233	103,399	(11,955)	(97,610)	(77,677)	(32,132)	53,791	(62,184)
7794100	182,075	80,049	(8,997)	(75,117)	(59,730)	(24,611)	41,207	(47,199)
7795100	892,983	425,964	(43,829)	(392,669)	(311,490)	(133,183)	204,702	(250,505)
7795200	1,438,882	672,833	(82,152)	(642,759)	(512,299)	(216,000)	330,227	(450,150)
7796100	153,529	62,836	(12,248)	(68,001)	(55,026)	(24,398)	33,378	(63,459)
7796200	30,295	13,777	(1,042)	(12,046)	(9,485)	(3,557)	7,569	(4,784)
7797100	20,866	9,462	(744)	(8,323)	(6,559)	(3,066)	4,548	(4,682)
7798100	201,735	86,903	(11,361)	(84,326)	(67,346)	(28,679)	45,502	(59,307)
7798200	212,235	93,137	(11,074)	(88,455)	(70,448)	(29,070)	48,141	(57,769)
7799100	22,684	8,848	(2,245)	(10,482)	(8,565)	(3,185)	5,156	(10,473)
7800100	498,950	220,684	(23,331)	(204,521)	(162,356)	(67,137)	111,860	(124,801)
7800200	739,550	325,126	(36,556)	(305,120)	(242,622)	(102,468)	163,487	(198,153)
7801100	229,044	100,092	(11,925)	(95,102)	(75,746)	(31,589)	49,851	(64,419)
7801200	110,878	46,995	(7,230)	(47,494)	(38,124)	(15,928)	23,835	(37,946)
7802100	936,080	404,457	(52,462)	(391,743)	(312,789)	(130,873)	200,401	(283,009)
7802200	639,980	271,544	(40,570)	(272,327)	(218,395)	(92,692)	134,447	(217,993)
7803100	87,220	37,385	(5,271)	(36,945)	(29,574)	(12,168)	19,461	(27,112)
7803200	61,472	26,381	(3,683)	(26,007)	(20,812)	(8,665)	13,733	(19,053)
7804100	150,678	63,601	(10,092)	(64,812)	(52,078)	(20,979)	34,208	(50,152)
7804200	82,215	32,996	(7,209)	(37,063)	(30,116)	(13,607)	17,099	(37,900)
7805100	96,503	44,139	(3,058)	(38,104)	(29,948)	(12,545)	21,489	(18,027)
7806100	638,101	274,445	(37,460)	(269,062)	(215,165)	(92,363)	138,634	(200,971)
7806200	655,765	285,068	(35,637)	(273,774)	(218,357)	(91,607)	144,590	(189,717)
7807100	69,787	30,562	(3,567)	(28,909)	(23,012)	(9,459)	15,006	(19,379)
7808100	98,660	43,152	(5,098)	(40,925)	(32,587)	(14,150)	21,568	(28,040)
7808200	67,981	28,544	(4,706)	(29,395)	(23,650)	(10,333)	15,019	(24,521)
7810100	94,351	40,664	(5,480)	(39,745)	(31,771)	(12,721)	21,230	(27,823)
7810200	114,985	50,246	(5,990)	(47,747)	(38,029)	(15,570)	25,810	(31,280)
7811100	89,806	38,370	(5,547)	(38,158)	(30,569)	(12,349)	20,059	(28,194)
7811200	52,523	22,797	(2,892)	(21,967)	(17,528)	(7,522)	11,576	(15,536)
7812100	574,376	248,708	(32,196)	(240,778)	(192,239)	(79,453)	127,489	(168,469)
7812200	176,722	76,179	(10,250)	(74,427)	(59,493)	(24,856)	38,842	(54,005)
7813100	124,998	54,344	(6,786)	(52,177)	(41,614)	(17,523)	27,505	(36,251)
7813200	11,074	4,042	(1,371)	(5,390)	(4,455)	(2,289)	1,061	(8,402)
7814100	139,834	60,637	(7,751)	(58,532)	(46,715)	(19,444)	30,701	(41,104)
7815100	423,943	181,023	(26,311)	(180,264)	(144,437)	(60,054)	93,450	(136,593)
7815200	471,620	200,723	(27,896)	(197,654)	(158,149)	(67,099)	101,801	(148,274)
7816100	458,602	190,160	(34,126)	(200,668)	(161,912)	(68,569)	98,190	(176,925)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 1,223,709	\$ (128,799)	\$ (1,222,071)
1,325,692	(139,533)	(1,323,917)
2,927,096	(308,085)	(2,923,178)
2,599,097	(273,562)	(2,595,619)
1,250,186	(131,585)	(1,248,513)
1,002,371	(105,502)	(1,001,029)
3,778,539	(397,701)	(3,773,481)
753,469	(79,305)	(752,461)
4,433,283	(466,615)	(4,427,349)
4,524,073	(476,171)	(4,518,018)
5,756,970	(605,936)	(5,749,265)
5,845,171	(615,220)	(5,837,348)
321,233	(33,811)	(320,803)
531,630	(55,955)	(530,918)
1,005,962	(105,880)	(1,004,616)
172,644	(18,171)	(172,413)
648,563	(68,263)	(647,695)
324,240	(34,127)	(323,806)
4,803,879	(505,621)	(4,797,449)
5,242,463	(551,783)	(5,235,446)
2,782,015	(292,814)	(2,778,291)
827,388	(87,085)	(826,281)
4,225,308	(444,725)	(4,219,653)
4,673,581	(491,907)	(4,667,326)
1,390,256	(146,328)	(1,388,395)
1,336,717	(140,693)	(1,334,928)
1,031,855	(108,605)	(1,030,473)
5,443,922	(572,987)	(5,436,636)
8,748,713	(920,825)	(8,737,004)
870,069	(91,577)	(868,904)
171,725	(18,075)	(171,495)
118,270	(12,448)	(118,112)
1,138,682	(119,849)	(1,137,158)
1,207,589	(127,102)	(1,205,973)
128,543	(13,530)	(128,371)
2,827,619	(297,614)	(2,823,834)
4,191,147	(441,129)	(4,185,537)
1,298,045	(136,623)	(1,296,308)
628,350	(66,136)	(627,509)
5,294,749	(557,286)	(5,287,662)
3,616,753	(380,673)	(3,611,912)
494,295	(52,026)	(493,633)
348,378	(36,668)	(347,912)
853,949	(89,880)	(852,806)
465,896	(49,037)	(465,273)
546,915	(57,564)	(546,183)
3,614,331	(380,418)	(3,609,493)
3,716,313	(391,152)	(3,711,339)
395,486	(41,626)	(394,956)
559,109	(58,848)	(558,361)
385,296	(40,553)	(384,780)
534,720	(56,281)	(534,004)
651,654	(68,588)	(650,781)
508,911	(53,564)	(508,230)
297,679	(31,332)	(297,281)
3,255,094	(342,607)	(3,250,738)
1,001,535	(105,414)	(1,000,195)
708,366	(74,557)	(707,418)
62,726	(6,602)	(62,643)
792,475	(83,410)	(791,414)
2,402,566	(252,876)	(2,399,350)
2,649,212	(278,837)	(2,645,666)
2,599,014	(273,553)	(2,595,535)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund

Schedule of Additional Pension Amounts by Employer

(UNAUDITED)

Year Ended June 30, 2018

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2019	2020	2021	2022	2023	Thereafter	Total
7816200	\$ 645,568	\$ 278,982	\$ (36,736)	\$ (271,170)	\$ (216,614)	\$ (90,110)	\$ 141,924	\$ (193,724)
7817100	2,433,268	1,042,819	(146,548)	(1,029,699)	(824,179)	(343,766)	537,472	(763,901)
7817200	2,634,358	1,152,749	(135,552)	(1,092,167)	(869,551)	(358,239)	584,995	(717,765)
7819100	381,613	161,796	(24,837)	(163,419)	(131,169)	(56,970)	80,477	(134,122)
7819200	397,542	166,894	(27,523)	(171,886)	(138,291)	(60,952)	82,935	(148,823)
7820100	36,321	16,279	(775)	(13,438)	(10,491)	(4,214)	7,950	(4,689)
7820200	23,466	9,902	(1,126)	(9,315)	(7,409)	(3,085)	5,517	(5,516)
7821100	102,283	42,669	(7,353)	(44,497)	(35,853)	(15,602)	22,406	(38,230)
7822100	1,283,054	544,350	(82,948)	(548,743)	(440,347)	(187,195)	274,688	(440,195)
7822200	1,589,532	683,036	(94,344)	(671,580)	(537,250)	(225,230)	343,795	(501,573)
7823100	94,709	41,484	(4,834)	(39,227)	(31,223)	(13,396)	20,685	(26,511)
7823200	99,361	42,229	(6,367)	(42,450)	(34,053)	(14,391)	21,854	(33,178)
7824100	45,166	19,132	(2,960)	(19,364)	(15,546)	(6,587)	10,077	(15,248)
7824200	38,330	16,151	(2,597)	(16,518)	(13,278)	(5,750)	8,400	(13,592)
7825100	640,247	281,209	(31,907)	(264,408)	(210,302)	(85,027)	145,962	(164,473)
7825200	760,706	331,372	(40,654)	(316,898)	(252,613)	(103,016)	169,613	(212,196)
7826100	274,372	123,655	(10,526)	(110,161)	(86,974)	(36,462)	60,705	(59,763)
7826200	274,891	121,291	(13,142)	(112,964)	(89,735)	(37,453)	60,350	(71,653)
7827100	254,088	111,402	(12,861)	(105,131)	(83,659)	(34,997)	55,739	(69,507)
7827200	302,142	132,647	(15,114)	(124,832)	(99,300)	(42,061)	66,533	(82,127)
7828100	351,258	156,049	(15,736)	(143,292)	(113,608)	(48,187)	77,233	(87,541)
7828200	346,509	148,415	(21,049)	(146,882)	(117,599)	(48,295)	77,490	(107,920)
7829100	155,066	69,812	(6,022)	(62,332)	(49,228)	(19,633)	34,870	(32,533)
7829200	129,261	56,484	(6,736)	(53,679)	(42,755)	(17,492)	28,735	(35,443)
7830100	504,539	216,402	(30,344)	(213,563)	(170,926)	(72,385)	110,836	(159,980)
7830200	482,316	217,220	(18,664)	(193,818)	(153,057)	(59,810)	109,056	(99,073)
7831100	181,837	76,508	(12,422)	(78,456)	(63,090)	(26,268)	41,405	(62,323)
7831200	173,430	77,116	(7,698)	(70,677)	(56,021)	(22,003)	39,860	(39,423)
7832100	77,746	33,217	(4,805)	(33,037)	(26,467)	(10,900)	17,338	(24,654)
7832200	67,711	29,625	(3,488)	(28,075)	(22,353)	(9,024)	15,479	(17,836)
7834100	232,903	104,393	(9,513)	(94,092)	(74,410)	(31,325)	51,987	(52,960)
7835100	78,852	33,719	(4,843)	(33,477)	(26,813)	(11,245)	17,304	(25,355)
7835200	80,341	32,859	(6,287)	(35,354)	(28,590)	(12,929)	17,006	(33,295)
7836200	1,653,593	711,284	(97,421)	(697,918)	(558,175)	(230,010)	365,689	(506,551)
7837200	54,631	20,276	(6,443)	(26,283)	(21,666)	(8,920)	11,689	(31,347)
7839100	-	(680)	(680)	(680)	(680)	(593)	(233)	(3,546)
7840100	46,015	19,889	(2,614)	(19,323)	(15,435)	(6,659)	10,035	(14,107)
7841200	90,587	38,492	(5,807)	(38,701)	(31,047)	(13,000)	20,045	(30,018)
7843200	131,761	58,567	(5,871)	(53,719)	(42,584)	(18,320)	28,641	(33,286)
7844200	108,654	46,709	(6,427)	(45,883)	(36,701)	(14,868)	24,585	(32,585)
7845100	134,155	58,878	(6,735)	(55,456)	(44,118)	(18,668)	29,939	(36,160)
7846100	164,158	76,084	(4,197)	(63,809)	(49,937)	(21,599)	36,637	(26,821)
7846200	107,695	53,857	1,190	(37,918)	(28,817)	(13,018)	23,684	(1,022)
7847200	80,912	34,582	(4,052)	(32,739)	(26,063)	(10,750)	18,040	(20,982)
7849200	171,531	74,193	(6,261)	(66,001)	(52,099)	(18,920)	41,083	(28,005)
7850100	1,281,566	583,031	(43,352)	(508,467)	(400,229)	(164,436)	291,505	(241,948)
7850200	1,509,325	685,183	(52,965)	(601,069)	(473,519)	(188,464)	342,444	(288,390)
7851200	515,177	230,410	(21,540)	(208,623)	(165,086)	(68,016)	115,983	(116,872)
7852200	1,651,061	713,545	(93,914)	(693,484)	(553,957)	(225,532)	369,509	(483,833)
7853100	42,651	18,432	(2,428)	(17,917)	(14,312)	(5,906)	9,369	(12,762)
7854100	24,899	10,581	(1,593)	(10,633)	(8,529)	(3,801)	5,279	(8,696)
7855100	265,539	120,322	(9,542)	(105,971)	(83,531)	(33,472)	60,675	(51,519)
7855200	699,292	299,761	(42,237)	(296,184)	(237,087)	(99,996)	152,596	(223,147)
7856200	347,965	152,767	(17,410)	(143,774)	(114,367)	(46,519)	78,125	(91,178)
7857100	86,188	41,207	(944)	(32,243)	(24,960)	(10,957)	18,977	(8,920)
7858100	254,787	110,266	(14,343)	(106,870)	(85,338)	(35,374)	56,203	(75,456)
7859100	56,140	25,953	(456)	(20,066)	(15,503)	(4,937)	13,713	(1,296)
7859200	98,672	40,654	(7,602)	(43,435)	(35,096)	(15,012)	21,340	(39,151)
7860200	692,261	292,932	(45,621)	(297,009)	(238,508)	(101,671)	150,484	(239,393)
7861100	19,655	11,151	1,535	(5,604)	(3,943)	(1,863)	4,562	5,838
7862200	260,689	116,999	(10,493)	(105,161)	(83,131)	(34,344)	58,588	(57,542)
7863100	8,339	3,659	(421)	(3,450)	(2,745)	(1,113)	1,914	(2,156)
7864100	207,115	93,352	(7,940)	(83,153)	(65,650)	(26,051)	47,487	(41,955)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 3,658,515	\$ (385,068)	\$ (3,653,618)
13,782,283	(1,450,622)	(13,763,836)
14,928,732	(1,571,289)	(14,908,751)
2,162,685	(227,628)	(2,159,790)
2,252,891	(237,123)	(2,249,875)
197,618	(20,800)	(197,353)
127,792	(13,450)	(127,621)
579,656	(61,010)	(578,880)
7,269,087	(765,091)	(7,259,358)
9,008,222	(948,139)	(8,996,165)
536,725	(56,492)	(536,006)
563,118	(59,270)	(562,365)
256,001	(26,945)	(255,658)
217,246	(22,866)	(216,955)
3,628,363	(381,895)	(3,623,506)
4,311,004	(453,745)	(4,305,234)
1,554,881	(163,655)	(1,552,800)
1,557,805	(163,963)	(1,555,720)
1,439,952	(151,559)	(1,438,025)
1,712,240	(180,218)	(1,709,949)
1,990,626	(209,519)	(1,987,961)
1,963,731	(206,688)	(1,961,103)
878,755	(92,491)	(877,579)
732,588	(77,107)	(731,608)
2,859,275	(300,946)	(2,855,448)
2,733,404	(287,698)	(2,729,745)
1,030,518	(108,465)	(1,029,139)
982,826	(103,445)	(981,511)
440,589	(46,373)	(439,999)
383,709	(40,386)	(383,195)
1,319,929	(138,926)	(1,318,162)
446,853	(47,032)	(446,255)
453,618	(47,745)	(453,011)
9,371,217	(986,346)	(9,358,675)
309,623	(32,589)	(309,209)
-	-	-
260,762	(27,446)	(260,413)
513,338	(54,030)	(512,651)
746,704	(78,593)	(745,704)
615,738	(64,808)	(614,914)
760,318	(80,026)	(759,301)
930,289	(97,915)	(929,044)
610,309	(64,237)	(609,492)
447,688	(47,120)	(447,089)
932,294	(98,126)	(931,046)
7,258,480	(763,974)	(7,248,765)
8,553,602	(900,289)	(8,542,153)
2,919,579	(307,293)	(2,915,671)
9,356,768	(984,825)	(9,344,244)
241,718	(25,441)	(241,395)
141,072	(14,848)	(140,883)
1,504,851	(158,390)	(1,502,836)
3,963,043	(417,121)	(3,957,739)
1,972,000	(207,558)	(1,969,360)
488,448	(51,410)	(487,794)
1,443,962	(151,981)	(1,442,029)
306,032	(32,211)	(305,622)
559,193	(58,857)	(558,444)
3,923,119	(412,919)	(3,917,868)
111,421	(11,727)	(111,272)
1,477,371	(155,497)	(1,475,394)
47,275	(4,976)	(47,211)
1,173,762	(123,542)	(1,172,191)

Indiana Public Retirement System

1977 Police Officers' and Firefighters' Retirement Fund
 Schedule of Additional Pension Amounts by Employer
 (UNAUDITED)
 Year Ended June 30, 2018

Submission Unit	Contributions Shown by INPRS	Amortization of Net Deferred Outflows/(Inflows) of Resources						
		2019	2020	2021	2022	2023	Thereafter	Total
7864200	\$ 809,698	\$ 368,163	\$ (27,821)	\$ (321,855)	\$ (253,430)	\$ (101,144)	\$ 183,748	\$ (152,339)
7865100	110,512	52,899	(1,146)	(41,276)	(31,937)	(10,670)	26,115	(6,015)
7865200	173,089	79,985	(4,664)	(67,519)	(52,892)	(20,289)	41,294	(24,085)
7866100	27,131	11,468	(1,801)	(11,655)	(9,362)	(4,105)	6,008	(9,447)
7867100	139,074	65,541	(4,974)	(57,333)	(45,149)	(19,399)	32,203	(29,111)
7867200	195,832	94,555	(4,532)	(78,107)	(60,985)	(22,825)	49,984	(21,910)
7868200	16,577	7,289	(820)	(6,841)	(5,440)	(2,045)	3,738	(4,119)
7869100	65,240	28,159	(3,750)	(27,444)	(21,930)	(8,616)	14,836	(18,745)
7870100	57,011	31,605	3,876	(16,713)	(11,922)	(829)	15,250	21,267
7871200	75,932	41,033	3,898	(23,676)	(17,259)	(2,403)	19,602	21,195
7872200	58,302	30,205	1,691	(19,482)	(14,555)	(3,148)	14,442	9,153
7873100	57,618	26,220	(1,955)	(22,877)	(18,008)	(6,736)	15,004	(8,352)
7874100	65,204	22,621	428	(16,051)	(12,216)	(3,338)	11,177	2,621
7875100	54,225	22,609	(3,908)	(23,599)	(19,017)	(8,408)	11,014	(21,309)
7876200	466,778	183,296	(44,983)	(214,490)	(175,044)	(83,716)	68,156	(266,781)
7877100	5,396	2,676	(489)	(2,838)	(2,291)	(1,025)	1,072	(2,895)
Total 1977	\$ 147,094,151	\$ 63,955,455	\$ (8,122,993)	\$ (61,644,106)	\$ (49,189,096)	\$ (20,352,843)	\$ 32,602,545	\$ (42,751,038)

Net Pension Liability (Asset)		
Discount Rate Sensitivity		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$ 4,588,637	\$ (482,966)	\$ (4,582,496)
626,262	(65,916)	(625,424)
980,905	(103,243)	(979,592)
153,768	(16,184)	(153,562)
817,115	(86,003)	(816,021)
1,148,203	(120,851)	(1,146,667)
93,964	(9,890)	(93,839)
369,760	(38,918)	(369,266)
321,317	(33,819)	(320,886)
430,315	(45,292)	(429,739)
330,421	(34,778)	(329,978)
326,495	(34,364)	(326,058)
257,170	(27,068)	(256,826)
307,285	(32,343)	(306,873)
2,645,286	(278,423)	(2,641,746)
36,667	(3,859)	(36,618)
\$ 835,239,245	\$ (87,911,156)	\$ (834,121,333)

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, 2018**

Nature of the Schedule

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

Contributions

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

Amortization of Net Deferred Outflows and Inflows of Resources

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

Discount Rate Sensitivity

The discount rate sensitivity for each employer's net pension liability is provided assuming a 1% decrease and a 1% increase in the pension plan's discount rate.