

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7700100
 Submission Unit Name: ALEXANDRIA-POLICE DEPARTMENT

Wages: \$501,591 Proportionate Share: 0.0005675

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$50,224)	\$5,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,048	\$18,557
Net Difference Between Projected and Actual	0	47,480
Change of Assumptions	0	90,159
Changes in Proportion and Differences Between	1,965	2,878
Total	\$97,013	\$159,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(212)
Total	\$179,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,780

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,819)
2021	(37,192)
2022	(30,124)
2023	(13,875)
2024	6,215
Thereafter	19,734
Total	(\$62,061)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$578,725	\$5,230	(\$457,943)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

Net Pension Liability as of 2018	(\$50,224)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,769
- Net Difference Between Projected and Actual Investment	(64,621)
- Change of Assumptions	21,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	640
Pension Expense/Income	179,318
Contributions	(87,780)
Total Activity in FY 2019	55,454
Net Pension Liability as of 2019	\$5,230

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7700200
 Submission Unit Name: ALEXANDRIA-FIRE DEPT

Wages: \$510,929 Proportionate Share: 0.0005780

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$50,663)	\$5,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,806	\$18,900
Net Difference Between Projected and Actual	0	48,359
Change of Assumptions	0	91,827
Changes in Proportion and Differences Between	2,129	3,148
Total	\$98,935	\$162,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(183)
Total	\$182,669

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,412

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,911)
2021	(37,846)
2022	(30,647)
2023	(14,179)
2024	6,311
Thereafter	19,973
Total	(\$63,299)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$589,433	\$5,327	(\$466,416)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

Net Pension Liability as of 2018	(\$50,663)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,574
- Net Difference Between Projected and Actual Investment	(65,650)
- Change of Assumptions	20,434
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	375
Pension Expense/Income	182,669
Contributions	(89,412)
Total Activity in FY 2019	55,990
Net Pension Liability as of 2019	\$5,327

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7701100
 Submission Unit Name: ANDERSON-POLICE DEPT

Wages: \$5,409,610 Proportionate Share: 0.0061199

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$562,948)	\$56,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,024,993	\$200,113
Net Difference Between Projected and Actual	0	512,024
Change of Assumptions	0	972,267
Changes in Proportion and Differences Between	24,877	57,011
Total	\$1,049,870	\$1,741,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,936,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,509)
Total	\$1,924,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$947,660

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$82,749)
2021	(410,293)
2022	(334,069)
2023	(149,202)
2024	68,565
Thereafter	216,203
Total	(\$691,545)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,240,954	\$56,401	(\$4,938,442)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

Net Pension Liability as of 2018	(\$562,948)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,379
- Net Difference Between Projected and Actual Investment	(704,158)
- Change of Assumptions	275,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,120
Pension Expense/Income	1,924,540
Contributions	(947,660)
Total Activity in FY 2019	619,349
Net Pension Liability as of 2019	\$56,401

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7701200
 Submission Unit Name: ANDERSON-FIRE DEPARTMENT

Wages: \$5,627,238 Proportionate Share: 0.0063661

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$561,831)	\$58,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,066,228	\$208,163
Net Difference Between Projected and Actual	0	532,622
Change of Assumptions	0	1,011,381
Changes in Proportion and Differences Between	11,835	105,907
Total	\$1,078,063	\$1,858,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,013,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,862)
Total	\$1,988,073

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$984,766

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$99,964)
2021	(440,685)
2022	(361,395)
2023	(165,312)
2024	67,192
Thereafter	220,154
Total	(\$780,010)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,492,024	\$58,670	(\$5,137,113)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

Net Pension Liability as of 2018	(\$561,831)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,114
- Net Difference Between Projected and Actual Investment	(724,375)
- Change of Assumptions	233,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,915
Pension Expense/Income	1,988,073
Contributions	(984,766)
Total Activity in FY 2019	620,501
Net Pension Liability as of 2019	\$58,670

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7702100
 Submission Unit Name: ANGOLA-POLICE DEPT

Wages: \$1,017,081 Proportionate Share: 0.0011506

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$102,082)	\$10,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,709	\$37,623
Net Difference Between Projected and Actual	0	96,265
Change of Assumptions	0	182,796
Changes in Proportion and Differences Between	6,673	4,042
Total	\$199,382	\$320,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	844
Total	\$364,840

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,988

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,548)
2021	(74,130)
2022	(59,799)
2023	(27,602)
2024	12,770
Thereafter	39,965
Total	(\$121,344)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,173,359	\$10,604	(\$928,475)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

Net Pension Liability as of 2018	(\$102,082)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,372
- Net Difference Between Projected and Actual Investment	(131,106)
- Change of Assumptions	43,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167
Pension Expense/Income	364,840
Contributions	(177,988)
Total Activity in FY 2019	112,686
Net Pension Liability as of 2019	\$10,604

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7702200
 Submission Unit Name: ANGOLA-FIRE DEPT

Wages: \$506,749 Proportionate Share: 0.0005733

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$5,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,019	\$18,746
Net Difference Between Projected and Actual	0	47,965
Change of Assumptions	0	91,080
Changes in Proportion and Differences Between	0	31,699
Total	\$96,019	\$189,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,365
Specific Liabilities of Individual Employers	\$554,203
Net Amortization of Deferred Amounts from Changes in	(4,160)
Total	\$731,408

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$632,653

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,833)
2021	(41,517)
2022	(34,377)
2023	(17,845)
2024	2,227
Thereafter	8,874
Total	(\$93,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$584,640	\$5,284	(\$462,623)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,273
- Net Difference Between Projected and Actual Investment	(47,965)
- Change of Assumptions	(91,080)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,699)
Pension Expense/Income	731,408
Contributions	(632,653)
Total Activity in FY 2019	5,284
Net Pension Liability as of 2019	\$5,284

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7703100
 Submission Unit Name: ATTICA-POLICE DEPT

Wages: \$217,032 Proportionate Share: 0.0002455

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$22,918)	\$2,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,118	\$8,028
Net Difference Between Projected and Actual	0	20,540
Change of Assumptions	0	39,003
Changes in Proportion and Differences Between	8,633	1,053
Total	\$49,751	\$68,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,138
Total	\$79,803

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,979

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$722)
2021	(13,861)
2022	(10,803)
2023	(5,128)
2024	2,890
Thereafter	8,751
Total	(\$18,873)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$250,356	\$2,263	(\$198,106)

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

Net Pension Liability as of 2018	(\$22,918)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,273
- Net Difference Between Projected and Actual Investment	(28,362)
- Change of Assumptions	11,780
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,334)
Pension Expense/Income	79,803
Contributions	(37,979)
Total Activity in FY 2019	25,181
Net Pension Liability as of 2019	\$2,263

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7704100
 Submission Unit Name: AUBURN-POLICE DEPT

Wages: \$1,196,506 Proportionate Share: 0.0013536

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$116,166)	\$12,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,708	\$44,261
Net Difference Between Projected and Actual	0	113,249
Change of Assumptions	0	215,046
Changes in Proportion and Differences Between	8,799	7,025
Total	\$235,507	\$379,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$428,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	729
Total	\$428,945

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,393

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,028)
2021	(87,474)
2022	(70,615)
2023	(32,644)
2024	15,123
Thereafter	46,564
Total	(\$144,074)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,380,375	\$12,475	(\$1,092,285)

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

Net Pension Liability as of 2018	(\$116,166)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,182
- Net Difference Between Projected and Actual Investment	(152,896)
- Change of Assumptions	42,357
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,554)
Pension Expense/Income	428,945
Contributions	(209,393)
Total Activity in FY 2019	128,641
Net Pension Liability as of 2019	\$12,475

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7704200
 Submission Unit Name: AUBURN-FIRE DEPT

Wages: \$1,012,937 Proportionate Share: 0.0011459

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$96,702)	\$10,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,921	\$37,469
Net Difference Between Projected and Actual	0	95,872
Change of Assumptions	0	182,049
Changes in Proportion and Differences Between	1,755	4,906
Total	\$193,676	\$320,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(659)
Total	\$361,850

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,421

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,997)
2021	(75,327)
2022	(61,055)
2023	(27,832)
2024	12,515
Thereafter	39,076
Total	(\$126,620)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,168,566	\$10,561	(\$924,682)

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

Net Pension Liability as of 2018	(\$96,702)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,207
- Net Difference Between Projected and Actual Investment	(128,876)
- Change of Assumptions	32,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(723)
Pension Expense/Income	361,850
Contributions	(177,421)
Total Activity in FY 2019	107,263
Net Pension Liability as of 2019	\$10,561

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7705100
 Submission Unit Name: AURORA-POLICE DEPT

Wages: \$452,550 Proportionate Share: 0.0005120

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$46,074)	\$4,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,752	\$16,742
Net Difference Between Projected and Actual	0	42,837
Change of Assumptions	0	81,341
Changes in Proportion and Differences Between	3,913	5,922
Total	\$89,665	\$146,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(770)
Total	\$161,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,196

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,729)
2021	(34,132)
2022	(27,755)
2023	(12,168)
2024	5,767
Thereafter	17,840
Total	(\$57,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$522,128	\$4,719	(\$413,157)

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

Net Pension Liability as of 2018	(\$46,074)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,049
- Net Difference Between Projected and Actual Investment	(58,562)
- Change of Assumptions	20,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,547
Pension Expense/Income	161,203
Contributions	(79,196)
Total Activity in FY 2019	50,793
Net Pension Liability as of 2019	\$4,719

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7706100
 Submission Unit Name: BATESVILLE-POLICE DEPT

Wages: \$658,354 Proportionate Share: 0.0007448

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$65,467)	\$6,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,743	\$24,354
Net Difference Between Projected and Actual	0	62,314
Change of Assumptions	0	118,326
Changes in Proportion and Differences Between	6,098	6,291
Total	\$130,841	\$211,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40)
Total	\$235,580

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,212

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,708)
2021	(48,570)
2022	(39,294)
2023	(18,104)
2024	8,222
Thereafter	26,010
Total	(\$80,444)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$759,532	\$6,864	(\$601,015)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

Net Pension Liability as of 2018	(\$65,467)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,506
- Net Difference Between Projected and Actual Investment	(84,658)
- Change of Assumptions	26,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	376
Pension Expense/Income	235,580
Contributions	(115,212)
Total Activity in FY 2019	72,331
Net Pension Liability as of 2019	\$6,864

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7706200
 Submission Unit Name: BATESVILLE-FIRE DEPT

Wages: \$230,622 Proportionate Share: 0.0002609

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$17,160)	\$2,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,697	\$8,531
Net Difference Between Projected and Actual	0	21,828
Change of Assumptions	0	41,449
Changes in Proportion and Differences Between	2,762	3,317
Total	\$46,459	\$75,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,537
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	207
Total	\$82,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,359

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,829)
2021	(16,793)
2022	(13,543)
2023	(6,296)
2024	2,645
Thereafter	8,150
Total	(\$28,666)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$266,061	\$2,404	(\$210,533)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

Net Pension Liability as of 2018	(\$17,160)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,343
- Net Difference Between Projected and Actual Investment	(27,685)
- Change of Assumptions	(3,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,054)
Pension Expense/Income	82,744
Contributions	(40,359)
Total Activity in FY 2019	19,564
Net Pension Liability as of 2019	\$2,404

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7707100
 Submission Unit Name: BEDFORD-POLICE DEPT

Wages: \$1,547,809 Proportionate Share: 0.0017510

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$143,190)	\$16,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293,267	\$57,255
Net Difference Between Projected and Actual	0	146,498
Change of Assumptions	0	278,181
Changes in Proportion and Differences Between	5,136	8,294
Total	\$298,403	\$490,228

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$553,934
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(158)
Total	\$553,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,869

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,539)
2021	(114,254)
2022	(92,446)
2023	(42,401)
2024	18,835
Thereafter	58,980
Total	(\$191,825)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,785,636	\$16,137	(\$1,412,966)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

Net Pension Liability as of 2018	(\$143,190)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,232
- Net Difference Between Projected and Actual Investment	(195,369)
- Change of Assumptions	39,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,546)
Pension Expense/Income	553,776
Contributions	(270,869)
Total Activity in FY 2019	159,327
Net Pension Liability as of 2019	\$16,137

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7707200
 Submission Unit Name: BEDFORD-FIRE DEPT

Wages: \$1,763,076 Proportionate Share: 0.0019946

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$182,046)	\$18,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$334,066	\$65,221
Net Difference Between Projected and Actual	0	166,879
Change of Assumptions	0	316,882
Changes in Proportion and Differences Between	7,248	6,845
Total	\$341,314	\$555,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$630,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(305)
Total	\$630,693

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,541

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,522)
2021	(130,276)
2022	(105,433)
2023	(48,082)
2024	22,593
Thereafter	70,207
Total	(\$214,513)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,034,054	\$18,382	(\$1,609,539)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

Net Pension Liability as of 2018	(\$182,046)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,123
- Net Difference Between Projected and Actual Investment	(229,011)
- Change of Assumptions	86,501
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,663
Pension Expense/Income	630,693
Contributions	(308,541)
Total Activity in FY 2019	200,428
Net Pension Liability as of 2019	\$18,382

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7708100
 Submission Unit Name: BEECH GROVE-POLICE DEPT

Wages: \$2,292,590 Proportionate Share: 0.0025936

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$214,275)	\$23,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$434,390	\$84,807
Net Difference Between Projected and Actual	0	216,995
Change of Assumptions	0	412,045
Changes in Proportion and Differences Between	4,266	12,513
Total	\$438,656	\$726,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$820,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,581)
Total	\$818,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$401,202

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,773)
2021	(170,585)
2022	(138,282)
2023	(63,016)
2024	28,344
Thereafter	87,608
Total	(\$287,704)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,644,903	\$23,903	(\$2,092,901)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

Net Pension Liability as of 2018	(\$214,275)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,121
- Net Difference Between Projected and Actual Investment	(290,127)
- Change of Assumptions	62,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,277)
Pension Expense/Income	818,912
Contributions	(401,202)
Total Activity in FY 2019	238,178
Net Pension Liability as of 2019	\$23,903

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7708200
 Submission Unit Name: BEECH GROVE-FIRE DEPT

Wages: \$2,324,787 Proportionate Share: 0.0026300

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$220,209)	\$24,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440,486	\$85,998
Net Difference Between Projected and Actual	0	220,040
Change of Assumptions	0	417,827
Changes in Proportion and Differences Between	5,838	14,026
Total	\$446,324	\$737,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$832,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,784)
Total	\$830,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$406,837

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,398)
2021	(173,158)
2022	(140,401)
2023	(64,174)
2024	29,035
Thereafter	89,529
Total	(\$291,567)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,682,023	\$24,238	(\$2,122,274)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

Net Pension Liability as of 2018	(\$220,209)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,788
- Net Difference Between Projected and Actual Investment	(295,197)
- Change of Assumptions	70,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,649)
Pension Expense/Income	830,225
Contributions	(406,837)
Total Activity in FY 2019	244,447
Net Pension Liability as of 2019	\$24,238

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7709100
 Submission Unit Name: BERNE-POLICE DEPT

Wages: \$303,912 Proportionate Share: 0.0003438

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$30,048)	\$3,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,581	\$11,242
Net Difference Between Projected and Actual	0	28,764
Change of Assumptions	0	54,619
Changes in Proportion and Differences Between	1,273	1,954
Total	\$58,854	\$96,579

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(294)
Total	\$108,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,185

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,295)
2021	(22,695)
2022	(18,413)
2023	(8,162)
2024	3,929
Thereafter	11,911
Total	(\$37,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$350,601	\$3,168	(\$277,429)

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

Net Pension Liability as of 2018	(\$30,048)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,626
- Net Difference Between Projected and Actual Investment	(39,019)
- Change of Assumptions	11,962
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	364
Pension Expense/Income	108,468
Contributions	(53,185)
Total Activity in FY 2019	33,216
Net Pension Liability as of 2019	\$3,168

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7710100
 Submission Unit Name: BICKNELL-POLICE DEPT

Wages: \$151,656 Proportionate Share: 0.0001716

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$17,345)	\$1,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,740	\$5,611
Net Difference Between Projected and Actual	0	14,357
Change of Assumptions	0	27,262
Changes in Proportion and Differences Between	5,484	8,113
Total	\$34,224	\$55,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,040)
Total	\$53,246

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,539

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,038)
2021	(12,223)
2022	(10,085)
2023	(3,985)
2024	2,091
Thereafter	6,121
Total	(\$21,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$174,994	\$1,581	(\$138,472)

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

Net Pension Liability as of 2018	(\$17,345)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(950)
- Net Difference Between Projected and Actual Investment	(20,277)
- Change of Assumptions	11,171
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,275
Pension Expense/Income	53,246
Contributions	(26,539)
Total Activity in FY 2019	18,926
Net Pension Liability as of 2019	\$1,581

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7711100
 Submission Unit Name: BLOOMINGTON-POLICE DEPT

Wages: \$5,308,587 Proportionate Share: 0.0060056

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$549,814)	\$55,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,005,850	\$196,375
Net Difference Between Projected and Actual	0	502,461
Change of Assumptions	0	954,108
Changes in Proportion and Differences Between	35,275	43,192
Total	\$1,041,125	\$1,696,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,899,890
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,687)
Total	\$1,896,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$929,012

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$73,592)
2021	(395,019)
2022	(320,219)
2023	(143,324)
2024	65,615
Thereafter	211,528
Total	(\$655,011)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,124,393	\$55,347	(\$4,846,208)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

Net Pension Liability as of 2018	(\$549,814)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,207
- Net Difference Between Projected and Actual Investment	(690,112)
- Change of Assumptions	264,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,691
Pension Expense/Income	1,896,203
Contributions	(929,012)
Total Activity in FY 2019	605,161
Net Pension Liability as of 2019	\$55,347

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7711200
 Submission Unit Name: BLOOMINGTON-FIRE DEPT

Wages: \$5,909,527 Proportionate Share: 0.0066855

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$601,629)	\$61,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,119,723	\$218,607
Net Difference Between Projected and Actual	0	559,345
Change of Assumptions	0	1,062,124
Changes in Proportion and Differences Between	33,788	32,806
Total	\$1,153,511	\$1,872,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,114,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	583
Total	\$2,115,562

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,034,169

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$77,235)
2021	(435,051)
2022	(351,783)
2023	(161,668)
2024	72,927
Thereafter	233,439
Total	(\$719,371)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,817,742	\$61,613	(\$5,394,852)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

Net Pension Liability as of 2018	(\$601,629)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,918
- Net Difference Between Projected and Actual Investment	(764,680)
- Change of Assumptions	270,981
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,630
Pension Expense/Income	2,115,562
Contributions	(1,034,169)
Total Activity in FY 2019	663,242
Net Pension Liability as of 2019	\$61,613

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7712100
 Submission Unit Name: BLUFFTON-POLICE DEPT

Wages: \$931,208 Proportionate Share: 0.0010535

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$99,762)	\$9,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$176,446	\$34,448
Net Difference Between Projected and Actual	0	88,142
Change of Assumptions	0	167,369
Changes in Proportion and Differences Between	7,398	4,068
Total	\$183,844	\$294,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	545
Total	\$333,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,960

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,718)
2021	(68,102)
2022	(54,981)
2023	(25,074)
2024	11,997
Thereafter	37,695
Total	(\$110,183)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,074,339	\$9,709	(\$850,120)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

Net Pension Liability as of 2018	(\$99,762)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,506
- Net Difference Between Projected and Actual Investment	(122,191)
- Change of Assumptions	53,685
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,608
Pension Expense/Income	333,823
Contributions	(162,960)
Total Activity in FY 2019	109,471
Net Pension Liability as of 2019	\$9,709

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7712200
 Submission Unit Name: BLUFFTON-FIRE DEPT

Wages: \$395,244 Proportionate Share: 0.0004471

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$37,063)	\$4,120

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,883	\$14,620
Net Difference Between Projected and Actual	0	37,407
Change of Assumptions	0	71,031
Changes in Proportion and Differences Between	4,197	1,302
Total	\$79,080	\$124,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	976
Total	\$142,417

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,167

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,229)
2021	(28,159)
2022	(22,590)
2023	(10,410)
2024	4,964
Thereafter	15,144
Total	(\$45,280)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$455,944	\$4,120	(\$360,787)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

Net Pension Liability as of 2018	(\$37,063)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,811
- Net Difference Between Projected and Actual Investment	(50,057)
- Change of Assumptions	11,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,916)
Pension Expense/Income	142,417
Contributions	(69,167)
Total Activity in FY 2019	41,183
Net Pension Liability as of 2019	\$4,120

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7713100
 Submission Unit Name: BOONVILLE-POLICE DEPT

Wages: \$645,264 Proportionate Share: 0.0007300

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$65,907)	\$6,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,264	\$23,870
Net Difference Between Projected and Actual	0	61,076
Change of Assumptions	0	115,975
Changes in Proportion and Differences Between	14,732	7,255
Total	\$136,996	\$208,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,714
Total	\$232,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,921

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,784)
2021	(45,855)
2022	(36,763)
2023	(15,532)
2024	8,121
Thereafter	25,633
Total	(\$71,180)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$744,440	\$6,728	(\$589,072)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

Net Pension Liability as of 2018	(\$65,907)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,900
- Net Difference Between Projected and Actual Investment	(83,570)
- Change of Assumptions	30,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(489)
Pension Expense/Income	232,652
Contributions	(112,921)
Total Activity in FY 2019	72,635
Net Pension Liability as of 2019	\$6,728

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7713200
 Submission Unit Name: BOONVILLE-FIRE DEPT

Wages: \$629,563 Proportionate Share: 0.0007122

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$62,144)	\$6,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,283	\$23,288
Net Difference Between Projected and Actual	0	59,587
Change of Assumptions	0	113,147
Changes in Proportion and Differences Between	1,024	4,595
Total	\$120,307	\$200,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(897)
Total	\$224,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,174

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,187)
2021	(47,305)
2022	(38,434)
2023	(17,675)
2024	7,709
Thereafter	24,582
Total	(\$80,310)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$726,288	\$6,564	(\$574,709)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

Net Pension Liability as of 2018	(\$62,144)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,724
- Net Difference Between Projected and Actual Investment	(80,797)
- Change of Assumptions	24,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	991
Pension Expense/Income	224,410
Contributions	(110,174)
Total Activity in FY 2019	68,708
Net Pension Liability as of 2019	\$6,564

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7714100
 Submission Unit Name: BRAZIL-POLICE DEPT

Wages: \$690,480 Proportionate Share: 0.0007811

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$70,188)	\$7,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,823	\$25,541
Net Difference Between Projected and Actual	0	65,351
Change of Assumptions	0	124,093
Changes in Proportion and Differences Between	3,693	4,290
Total	\$134,516	\$219,275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,103
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(621)
Total	\$246,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,834

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,713)
2021	(51,518)
2022	(41,790)
2023	(18,375)
2024	9,260
Thereafter	27,377
Total	(\$84,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$796,551	\$7,199	(\$630,307)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

Net Pension Liability as of 2018	(\$70,188)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,845
- Net Difference Between Projected and Actual Investment	(89,306)
- Change of Assumptions	31,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,768
Pension Expense/Income	246,482
Contributions	(120,834)
Total Activity in FY 2019	77,387
Net Pension Liability as of 2019	\$7,199

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7714200
 Submission Unit Name: BRAZIL-FIRE DEPT

Wages: \$682,937 Proportionate Share: 0.0007726

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$69,415)	\$7,120

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,399	\$25,263
Net Difference Between Projected and Actual	0	64,640
Change of Assumptions	0	122,743
Changes in Proportion and Differences Between	3,669	2,790
Total	\$133,068	\$215,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65)
Total	\$244,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,514

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,058)
2021	(50,409)
2022	(40,786)
2023	(18,033)
2024	8,961
Thereafter	26,957
Total	(\$82,368)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$787,882	\$7,120	(\$623,448)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

Net Pension Liability as of 2018	(\$69,415)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,773
- Net Difference Between Projected and Actual Investment	(88,331)
- Change of Assumptions	31,068
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,190
Pension Expense/Income	244,349
Contributions	(119,514)
Total Activity in FY 2019	76,535
Net Pension Liability as of 2019	\$7,120

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7715100
 Submission Unit Name: BREMEN-POLICE DEPT

Wages: \$716,676 Proportionate Share: 0.0008108

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$73,116)	\$7,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,797	\$26,512
Net Difference Between Projected and Actual	0	67,836
Change of Assumptions	0	128,812
Changes in Proportion and Differences Between	6,798	5,202
Total	\$142,595	\$228,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	106
Total	\$256,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,418

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,332)
2021	(52,727)
2022	(42,628)
2023	(19,504)
2024	9,469
Thereafter	28,955
Total	(\$85,767)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$826,838	\$7,472	(\$654,274)

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

Net Pension Liability as of 2018	(\$73,116)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,783
- Net Difference Between Projected and Actual Investment	(92,790)
- Change of Assumptions	33,200
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,208
Pension Expense/Income	256,605
Contributions	(125,418)
Total Activity in FY 2019	80,588
Net Pension Liability as of 2019	\$7,472

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7716100
 Submission Unit Name: BROWNSBURG-POLICE DEPT

Wages: \$3,029,718 Proportionate Share: 0.0034275

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$295,056)	\$31,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$574,056	\$112,075
Net Difference Between Projected and Actual	0	286,763
Change of Assumptions	0	544,526
Changes in Proportion and Differences Between	36,008	42,930
Total	\$610,064	\$986,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,084,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,306)
Total	\$1,081,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,798

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$42,203)
2021	(225,646)
2022	(182,957)
2023	(79,600)
2024	39,647
Thereafter	114,529
Total	(\$376,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,495,297	\$31,588	(\$2,765,815)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

Net Pension Liability as of 2018	(\$295,056)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,375
- Net Difference Between Projected and Actual Investment	(387,465)
- Change of Assumptions	109,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,729)
Pension Expense/Income	1,081,994
Contributions	(510,798)
Total Activity in FY 2019	326,644
Net Pension Liability as of 2019	\$31,588

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7716200
 Submission Unit Name: BROWNSBURG-FIRE TERRITORY

Wages: \$4,641,681 Proportionate Share: 0.0052511

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$443,169)	\$48,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$879,482	\$171,704
Net Difference Between Projected and Actual	0	439,335
Change of Assumptions	0	834,241
Changes in Proportion and Differences Between	31,804	77,095
Total	\$911,286	\$1,522,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,661,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,718)
Total	\$1,650,484

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$782,441

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$71,840)
2021	(352,884)
2022	(287,482)
2023	(129,605)
2024	56,874
Thereafter	173,848
Total	(\$611,089)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,354,969	\$48,394	(\$4,237,366)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

Net Pension Liability as of 2018	(\$443,169)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,558
- Net Difference Between Projected and Actual Investment	(590,588)
- Change of Assumptions	147,745
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,195)
Pension Expense/Income	1,650,484
Contributions	(782,441)
Total Activity in FY 2019	491,563
Net Pension Liability as of 2019	\$48,394

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7717100
 Submission Unit Name: BUTLER-POLICE DEPT

Wages: \$263,730 Proportionate Share: 0.0002984

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$28,800)	\$2,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,978	\$9,757
Net Difference Between Projected and Actual	0	24,966
Change of Assumptions	0	47,407
Changes in Proportion and Differences Between	2,893	2,907
Total	\$52,871	\$85,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(103)
Total	\$94,297

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,153

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,574)
2021	(19,545)
2022	(15,829)
2023	(7,312)
2024	3,432
Thereafter	10,662
Total	(\$32,166)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$304,302	\$2,750	(\$240,793)

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

Net Pension Liability as of 2018	(\$28,800)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241
- Net Difference Between Projected and Actual Investment	(34,795)
- Change of Assumptions	16,408
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,552
Pension Expense/Income	94,297
Contributions	(46,153)
Total Activity in FY 2019	31,550
Net Pension Liability as of 2019	\$2,750

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7718100
 Submission Unit Name: CANNELTON-POLICE DEPT

Wages: \$71,835 Proportionate Share: 0.0000813

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$5,196)	\$749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,617	\$2,658
Net Difference Between Projected and Actual	0	6,802
Change of Assumptions	0	12,916
Changes in Proportion and Differences Between	1,673	3,031
Total	\$15,290	\$25,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(238)
Total	\$25,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,075

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,183)
2021	(5,535)
2022	(4,522)
2023	(2,019)
2024	742
Thereafter	2,400
Total	(\$10,117)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$82,908	\$749	(\$65,605)

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

Net Pension Liability as of 2018	(\$5,196)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,747
- Net Difference Between Projected and Actual Investment	(8,575)
- Change of Assumptions	(1,404)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,230)
Pension Expense/Income	25,482
Contributions	(12,075)
Total Activity in FY 2019	5,945
Net Pension Liability as of 2019	\$749

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7719100
 Submission Unit Name: CARMEL-POLICE DEPT

Wages: \$8,955,356 Proportionate Share: 0.0101312

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$897,318)	\$93,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,696,827	\$331,277
Net Difference Between Projected and Actual	0	847,631
Change of Assumptions	0	1,609,541
Changes in Proportion and Differences Between	71,515	77,347
Total	\$1,768,342	\$2,865,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,205,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	735
Total	\$3,205,771

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,567,179

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$117,194)
2021	(659,427)
2022	(533,243)
2023	(244,911)
2024	111,903
Thereafter	345,418
Total	(\$1,097,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,331,600	\$93,369	(\$8,175,354)

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

Net Pension Liability as of 2018	(\$897,318)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,867
- Net Difference Between Projected and Actual Investment	(1,153,885)
- Change of Assumptions	378,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,353
Pension Expense/Income	3,205,771
Contributions	(1,567,179)
Total Activity in FY 2019	990,687
Net Pension Liability as of 2019	\$93,369

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7719200
 Submission Unit Name: CARMEL-FIRE DEPT

Wages: \$11,414,229 Proportionate Share: 0.0129129

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,187,390)	\$119,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,162,721	\$422,235
Net Difference Between Projected and Actual	0	1,080,363
Change of Assumptions	0	2,051,469
Changes in Proportion and Differences Between	89,434	119,069
Total	\$2,252,155	\$3,673,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,085,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,530)
Total	\$4,076,506

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,997,479

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$158,837)
2021	(849,950)
2022	(689,120)
2023	(313,977)
2024	143,991
Thereafter	446,912
Total	(\$1,420,981)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,168,323	\$119,005	(\$10,420,041)

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

Net Pension Liability as of 2018	(\$1,187,390)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,117
- Net Difference Between Projected and Actual Investment	(1,485,618)
- Change of Assumptions	579,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,288
Pension Expense/Income	4,076,506
Contributions	(1,997,479)
Total Activity in FY 2019	1,306,395
Net Pension Liability as of 2019	\$119,005

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7720100
 Submission Unit Name: CEDAR LAKE-POLICE DEPT

Wages: \$1,354,123 Proportionate Share: 0.0015319

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$130,689)	\$14,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,571	\$50,091
Net Difference Between Projected and Actual	0	128,167
Change of Assumptions	0	243,373
Changes in Proportion and Differences Between	17,346	2,620
Total	\$273,917	\$424,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$484,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,189
Total	\$487,810

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,972

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,642)
2021	(96,631)
2022	(77,551)
2023	(33,438)
2024	19,378
Thereafter	52,550
Total	(\$150,334)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,562,202	\$14,118	(\$1,236,164)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

Net Pension Liability as of 2018	(\$130,689)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,054
- Net Difference Between Projected and Actual Investment	(172,771)
- Change of Assumptions	46,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,525)
Pension Expense/Income	487,810
Contributions	(236,972)
Total Activity in FY 2019	144,807
Net Pension Liability as of 2019	\$14,118

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7720200
 Submission Unit Name: CEDAR LAKE-FIRE DEPT

Wages: \$332,500 Proportionate Share: 0.0003762

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$3,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,008	\$12,301
Net Difference Between Projected and Actual	0	31,475
Change of Assumptions	0	59,767
Changes in Proportion and Differences Between	0	40,589
Total	\$63,008	\$144,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,327)
Total	\$113,685

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,094

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,706)
2021	(29,841)
2022	(25,155)
2023	(14,307)
2024	(1,136)
Thereafter	(979)
Total	(\$81,124)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$383,641	\$3,467	(\$303,574)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,707
- Net Difference Between Projected and Actual Investment	(31,475)
- Change of Assumptions	(59,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,589)
Pension Expense/Income	113,685
Contributions	(29,094)
Total Activity in FY 2019	3,467
Net Pension Liability as of 2019	\$3,467

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7721100
 Submission Unit Name: CHARLESTOWN-POLICE DEPT

Wages: \$770,096 Proportionate Share: 0.0008712

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$78,223)	\$8,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,913	\$28,487
Net Difference Between Projected and Actual	0	72,889
Change of Assumptions	0	138,407
Changes in Proportion and Differences Between	7,458	7,426
Total	\$153,371	\$247,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	382
Total	\$275,989

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,129

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,759)
2021	(56,387)
2022	(45,536)
2023	(21,204)
2024	9,104
Thereafter	29,944
Total	(\$93,838)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$888,433	\$8,029	(\$703,013)

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

Net Pension Liability as of 2018	(\$78,223)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,834
- Net Difference Between Projected and Actual Investment	(99,587)
- Change of Assumptions	34,922
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,777)
Pension Expense/Income	275,989
Contributions	(132,129)
Total Activity in FY 2019	86,252
Net Pension Liability as of 2019	\$8,029

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7722100
 Submission Unit Name: CHESTERTON-POLICE DEPT

Wages: \$1,464,048 Proportionate Share: 0.0016563

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$111,849)	\$15,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$277,406	\$54,159
Net Difference Between Projected and Actual	0	138,575
Change of Assumptions	0	263,136
Changes in Proportion and Differences Between	6,882	26,169
Total	\$284,288	\$482,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,268)
Total	\$520,708

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,209

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,548)
2021	(111,195)
2022	(90,565)
2023	(42,465)
2024	16,444
Thereafter	52,578
Total	(\$197,751)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,689,062	\$15,264	(\$1,336,548)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

Net Pension Liability as of 2018	(\$111,849)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,974
- Net Difference Between Projected and Actual Investment	(176,749)
- Change of Assumptions	(15,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,314)
Pension Expense/Income	520,708
Contributions	(256,209)
Total Activity in FY 2019	127,113
Net Pension Liability as of 2019	\$15,264

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7722200
 Submission Unit Name: CHESTERTON-FIRE DEPT

Wages: \$1,007,424 Proportionate Share: 0.0011397

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$81,441)	\$10,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,883	\$37,267
Net Difference Between Projected and Actual	0	95,353
Change of Assumptions	0	181,064
Changes in Proportion and Differences Between	4,771	14,254
Total	\$195,654	\$327,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$360,548
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,802)
Total	\$358,746

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,299

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,066)
2021	(76,064)
2022	(61,869)
2023	(28,502)
2024	12,057
Thereafter	37,160
Total	(\$132,284)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,162,244	\$10,503	(\$919,679)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

Net Pension Liability as of 2018	(\$81,441)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,558
- Net Difference Between Projected and Actual Investment	(123,149)
- Change of Assumptions	(605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,307)
Pension Expense/Income	358,746
Contributions	(176,299)
Total Activity in FY 2019	91,944
Net Pension Liability as of 2019	\$10,503

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7723100
 Submission Unit Name: CLARKSVILLE-POLICE DEPT

Wages: \$3,035,411 Proportionate Share: 0.0034340

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$296,832)	\$31,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$575,144	\$112,287
Net Difference Between Projected and Actual	0	287,307
Change of Assumptions	0	545,559
Changes in Proportion and Differences Between	20,400	3,821
Total	\$595,544	\$948,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,086,356
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,552
Total	\$1,090,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531,202

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,422)
2021	(219,214)
2022	(176,443)
2023	(79,903)
2024	39,275
Thereafter	118,277
Total	(\$353,430)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,501,926	\$31,648	(\$2,771,060)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

Net Pension Liability as of 2018	(\$296,832)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,786
- Net Difference Between Projected and Actual Investment	(388,616)
- Change of Assumptions	112,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,565)
Pension Expense/Income	1,090,908
Contributions	(531,202)
Total Activity in FY 2019	328,480
Net Pension Liability as of 2019	\$31,648

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7723200
 Submission Unit Name: CLARKSVILLE-FIRE DEPT

Wages: \$2,281,908 Proportionate Share: 0.0025815

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$217,026)	\$23,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$432,363	\$84,412
Net Difference Between Projected and Actual	0	215,982
Change of Assumptions	0	410,122
Changes in Proportion and Differences Between	8,216	13,588
Total	\$440,579	\$724,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$816,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(742)
Total	\$815,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$399,338

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,790)
2021	(168,955)
2022	(136,802)
2023	(63,133)
2024	28,054
Thereafter	88,101
Total	(\$283,525)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,632,563	\$23,791	(\$2,083,137)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

Net Pension Liability as of 2018	(\$217,026)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,669
- Net Difference Between Projected and Actual Investment	(290,053)
- Change of Assumptions	70,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,155)
Pension Expense/Income	815,923
Contributions	(399,338)
Total Activity in FY 2019	240,817
Net Pension Liability as of 2019	\$23,791

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7724100
 Submission Unit Name: CLINTON-POLICE DEPT

Wages: \$261,208 Proportionate Share: 0.0002955

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$26,874)	\$2,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,492	\$9,662
Net Difference Between Projected and Actual	0	24,723
Change of Assumptions	0	46,946
Changes in Proportion and Differences Between	7,314	14,374
Total	\$56,806	\$95,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,817)
Total	\$90,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,712

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,256)
2021	(22,071)
2022	(18,391)
2023	(6,768)
2024	4,143
Thereafter	10,444
Total	(\$38,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$301,345	\$2,723	(\$238,453)

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

Net Pension Liability as of 2018	(\$26,874)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,522
- Net Difference Between Projected and Actual Investment	(33,895)
- Change of Assumptions	12,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,414
Pension Expense/Income	90,665
Contributions	(45,712)
Total Activity in FY 2019	29,597
Net Pension Liability as of 2019	\$2,723

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7724200
 Submission Unit Name: CLINTON-FIRE DEPT

Wages: \$97,953 Proportionate Share: 0.0001108

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$6,813)	\$1,021

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,557	\$3,623
Net Difference Between Projected and Actual	0	9,270
Change of Assumptions	0	17,603
Changes in Proportion and Differences Between	308	2,247
Total	\$18,865	\$32,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(327)
Total	\$34,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,142

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,616)
2021	(7,546)
2022	(6,166)
2023	(2,958)
2024	1,011
Thereafter	3,397
Total	(\$13,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$112,992	\$1,021	(\$89,410)

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

Net Pension Liability as of 2018	(\$6,813)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,476
- Net Difference Between Projected and Actual Investment	(11,595)
- Change of Assumptions	(2,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,124)
Pension Expense/Income	34,725
Contributions	(17,142)
Total Activity in FY 2019	7,834
Net Pension Liability as of 2019	\$1,021

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7725100
 Submission Unit Name: COLUMBIA CITY-POLICE DEPT

Wages: \$950,971 Proportionate Share: 0.0010758

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$97,511)	\$9,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,181	\$35,177
Net Difference Between Projected and Actual	0	90,007
Change of Assumptions	0	170,912
Changes in Proportion and Differences Between	11,138	2,048
Total	\$191,319	\$298,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,435
Total	\$342,768

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,419

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,085)
2021	(67,664)
2022	(54,264)
2023	(24,654)
2024	12,322
Thereafter	37,520
Total	(\$106,825)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,097,080	\$9,915	(\$868,115)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

Net Pension Liability as of 2018	(\$97,511)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,637
- Net Difference Between Projected and Actual Investment	(123,287)
- Change of Assumptions	45,156
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(429)
Pension Expense/Income	342,768
Contributions	(166,419)
Total Activity in FY 2019	107,426
Net Pension Liability as of 2019	\$9,915

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7725200
 Submission Unit Name: COLUMBIA CITY-FIRE

Wages: \$560,802 Proportionate Share: 0.0006344

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$52,202)	\$5,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,253	\$20,744
Net Difference Between Projected and Actual	0	53,077
Change of Assumptions	0	100,787
Changes in Proportion and Differences Between	6,801	1,944
Total	\$113,054	\$176,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,694
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,321
Total	\$202,015

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,140

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,064)
2021	(40,017)
2022	(32,116)
2023	(14,154)
2024	7,348
Thereafter	21,505
Total	(\$63,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$646,949	\$5,847	(\$511,928)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

Net Pension Liability as of 2018	(\$52,202)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,041
- Net Difference Between Projected and Actual Investment	(70,893)
- Change of Assumptions	14,883
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,857)
Pension Expense/Income	202,015
Contributions	(98,140)
Total Activity in FY 2019	58,049
Net Pension Liability as of 2019	\$5,847

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7726100
 Submission Unit Name: COLUMBUS-POLICE DEPT

Wages: \$4,920,788 Proportionate Share: 0.0055669

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$464,338)	\$51,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$932,374	\$182,030
Net Difference Between Projected and Actual	0	465,757
Change of Assumptions	0	884,412
Changes in Proportion and Differences Between	41,775	11,728
Total	\$974,149	\$1,543,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,761,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,379
Total	\$1,770,485

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$861,147

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$55,420)
2021	(353,366)
2022	(284,031)
2023	(129,493)
2024	62,663
Thereafter	189,869
Total	(\$569,778)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,677,016	\$51,304	(\$4,492,200)

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

Net Pension Liability as of 2018	(\$464,338)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,736
- Net Difference Between Projected and Actual Investment	(624,235)
- Change of Assumptions	144,480
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,677)
Pension Expense/Income	1,770,485
Contributions	(861,147)
Total Activity in FY 2019	515,642
Net Pension Liability as of 2019	\$51,304

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7726200
 Submission Unit Name: CITY OF COLUMBUS-FIRE DEPT

Wages: \$5,547,390 Proportionate Share: 0.0062758

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$539,142)	\$57,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,051,104	\$205,211
Net Difference Between Projected and Actual	0	525,067
Change of Assumptions	0	997,035
Changes in Proportion and Differences Between	28,780	19,744
Total	\$1,079,884	\$1,747,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,985,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,032
Total	\$1,988,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$970,803

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$70,020)
2021	(405,908)
2022	(327,743)
2023	(149,998)
2024	69,995
Thereafter	216,501
Total	(\$667,173)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,399,938	\$57,838	(\$5,064,245)

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

Net Pension Liability as of 2018	(\$539,142)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,441
- Net Difference Between Projected and Actual Investment	(709,076)
- Change of Assumptions	197,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,592)
Pension Expense/Income	1,988,401
Contributions	(970,803)
Total Activity in FY 2019	596,980
Net Pension Liability as of 2019	\$57,838

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7727100
 Submission Unit Name: CONNERSVILLE-POLICE DEPT

Wages: \$1,208,706 Proportionate Share: 0.0013674

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$123,471)	\$12,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$229,019	\$44,712
Net Difference Between Projected and Actual	0	114,404
Change of Assumptions	0	217,238
Changes in Proportion and Differences Between	12,254	19,045
Total	\$241,273	\$395,399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$432,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,756)
Total	\$430,825

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$211,525

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,673)
2021	(90,858)
2022	(73,827)
2023	(34,523)
2024	14,411
Thereafter	48,344
Total	(\$154,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,394,448	\$12,602	(\$1,103,421)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

Net Pension Liability as of 2018	(\$123,471)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,900
- Net Difference Between Projected and Actual Investment	(156,545)
- Change of Assumptions	56,353
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,065
Pension Expense/Income	430,825
Contributions	(211,525)
Total Activity in FY 2019	136,073
Net Pension Liability as of 2019	\$12,602

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7727200
 Submission Unit Name: CONNERSVILLE-FIRE DEPT

Wages: \$1,257,121 Proportionate Share: 0.0014222

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$131,498)	\$13,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,198	\$46,504
Net Difference Between Projected and Actual	0	118,989
Change of Assumptions	0	225,945
Changes in Proportion and Differences Between	10,966	11,868
Total	\$249,164	\$403,306

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$449,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(633)
Total	\$449,284

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,999

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,189)
2021	(93,306)
2022	(75,593)
2023	(34,751)
2024	15,850
Thereafter	50,847
Total	(\$154,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,450,332	\$13,107	(\$1,147,642)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

Net Pension Liability as of 2018	(\$131,498)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,145
- Net Difference Between Projected and Actual Investment	(163,869)
- Change of Assumptions	65,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,613
Pension Expense/Income	449,284
Contributions	(219,999)
Total Activity in FY 2019	144,605
Net Pension Liability as of 2019	\$13,107

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7728100
 Submission Unit Name: COVINGTON-POLICE DEPT

Wages: \$302,543 Proportionate Share: 0.0003423

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$4,281)	\$3,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,330	\$11,193
Net Difference Between Projected and Actual	0	28,639
Change of Assumptions	0	54,381
Changes in Proportion and Differences Between	3,337	21,130
Total	\$60,667	\$115,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,576)
Total	\$104,712

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,423

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,560)
2021	(25,881)
2022	(21,617)
2023	(10,655)
2024	2,260
Thereafter	8,777
Total	(\$54,676)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$349,071	\$3,155	(\$276,218)

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

Net Pension Liability as of 2018	(\$4,281)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,193
- Net Difference Between Projected and Actual Investment	(30,100)
- Change of Assumptions	(44,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,052)
Pension Expense/Income	104,712
Contributions	(56,423)
Total Activity in FY 2019	7,436
Net Pension Liability as of 2019	\$3,155

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7729100
 Submission Unit Name: CRAWFORDSVILLE-POLICE DEPT

Wages: \$2,482,117 Proportionate Share: 0.0028080

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$190,134)	\$25,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$470,299	\$91,818
Net Difference Between Projected and Actual	0	234,932
Change of Assumptions	0	446,106
Changes in Proportion and Differences Between	25,870	32,450
Total	\$496,169	\$805,306

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$888,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,381
Total	\$889,700

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,367

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,304)
2021	(181,591)
2022	(146,617)
2023	(66,723)
2024	28,460
Thereafter	88,638
Total	(\$309,137)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,863,543	\$25,878	(\$2,265,911)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

Net Pension Liability as of 2018	(\$190,134)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,531
- Net Difference Between Projected and Actual Investment	(299,825)
- Change of Assumptions	(24,801)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,226)
Pension Expense/Income	889,700
Contributions	(434,367)
Total Activity in FY 2019	216,012
Net Pension Liability as of 2019	\$25,878

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7729200
 Submission Unit Name: CRAWFORDSVILLE-FIRE DEPT

Wages: \$3,150,982 Proportionate Share: 0.0035647

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$256,560)	\$32,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$597,035	\$116,561
Net Difference Between Projected and Actual	0	298,242
Change of Assumptions	0	566,323
Changes in Proportion and Differences Between	13,668	48,998
Total	\$610,703	\$1,030,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,127,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,353)
Total	\$1,122,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$551,418

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,847)
2021	(237,633)
2022	(193,235)
2023	(91,973)
2024	35,245
Thereafter	115,022
Total	(\$419,421)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,635,211	\$32,852	(\$2,876,528)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

Net Pension Liability as of 2018	(\$256,560)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,310
- Net Difference Between Projected and Actual Investment	(385,806)
- Change of Assumptions	2,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,194)
Pension Expense/Income	1,122,351
Contributions	(551,418)
Total Activity in FY 2019	289,412
Net Pension Liability as of 2019	\$32,852

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7730100
 Submission Unit Name: CROWN POINT-POLICE DEPT

Wages: \$3,312,664 Proportionate Share: 0.0037476

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$301,368)	\$34,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$627,668	\$122,542
Net Difference Between Projected and Actual	0	313,544
Change of Assumptions	0	595,380
Changes in Proportion and Differences Between	34,866	13,839
Total	\$662,534	\$1,045,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,185,565
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,041
Total	\$1,192,606

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$579,718

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,581)
2021	(237,156)
2022	(190,480)
2023	(86,175)
2024	42,069
Thereafter	125,552
Total	(\$382,771)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,821,729	\$34,538	(\$3,024,119)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

Net Pension Liability as of 2018	(\$301,368)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,758
- Net Difference Between Projected and Actual Investment	(416,401)
- Change of Assumptions	72,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,739)
Pension Expense/Income	1,192,606
Contributions	(579,718)
Total Activity in FY 2019	335,906
Net Pension Liability as of 2019	\$34,538

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7730200
 Submission Unit Name: CROWN POINT-FIRE DEPT

Wages: \$2,466,050 Proportionate Share: 0.0027898

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$213,668)	\$25,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$467,250	\$91,223
Net Difference Between Projected and Actual	0	233,410
Change of Assumptions	0	443,215
Changes in Proportion and Differences Between	13,949	14,516
Total	\$481,199	\$782,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$882,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	954
Total	\$883,516

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$431,560

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,523)
2021	(180,836)
2022	(146,089)
2023	(65,995)
2024	31,005
Thereafter	92,273
Total	(\$301,165)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,844,983	\$25,711	(\$2,251,224)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

Net Pension Liability as of 2018	(\$213,668)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,406
- Net Difference Between Projected and Actual Investment	(306,335)
- Change of Assumptions	30,236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,884)
Pension Expense/Income	883,516
Contributions	(431,560)
Total Activity in FY 2019	239,379
Net Pension Liability as of 2019	\$25,711

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7731100
 Submission Unit Name: DECATUR-POLICE DEPT

Wages: \$941,934 Proportionate Share: 0.0010656

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$90,707)	\$9,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,472	\$34,844
Net Difference Between Projected and Actual	0	89,154
Change of Assumptions	0	169,292
Changes in Proportion and Differences Between	13,270	6,320
Total	\$191,742	\$299,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,106
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,459
Total	\$339,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,840

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,946)
2021	(66,978)
2022	(53,706)
2023	(25,361)
2024	11,526
Thereafter	36,597
Total	(\$107,868)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,086,678	\$9,821	(\$859,884)

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

Net Pension Liability as of 2018	(\$90,707)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,706
- Net Difference Between Projected and Actual Investment	(120,112)
- Change of Assumptions	31,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,489)
Pension Expense/Income	339,565
Contributions	(164,840)
Total Activity in FY 2019	100,528
Net Pension Liability as of 2019	\$9,821

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7731200
 Submission Unit Name: DECATUR-FIRE DEPT

Wages: \$482,253 Proportionate Share: 0.0005456

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$48,668)	\$5,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,380	\$17,840
Net Difference Between Projected and Actual	0	45,648
Change of Assumptions	0	86,679
Changes in Proportion and Differences Between	2,258	1,590
Total	\$93,638	\$151,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,602
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	113
Total	\$172,715

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,395

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,238)
2021	(35,439)
2022	(28,644)
2023	(13,054)
2024	6,170
Thereafter	19,086
Total	(\$58,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$556,392	\$5,028	(\$440,271)

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

Net Pension Liability as of 2018	(\$48,668)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,978
- Net Difference Between Projected and Actual Investment	(62,258)
- Change of Assumptions	21,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	496
Pension Expense/Income	172,715
Contributions	(84,395)
Total Activity in FY 2019	53,696
Net Pension Liability as of 2019	\$5,028

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7732100
 Submission Unit Name: DELPHI-POLICE DEPT

Wages: \$317,582 Proportionate Share: 0.0003593

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$31,956)	\$3,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,177	\$11,749
Net Difference Between Projected and Actual	0	30,061
Change of Assumptions	0	57,082
Changes in Proportion and Differences Between	3,435	12,062
Total	\$63,612	\$110,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,868)
Total	\$111,798

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,519

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,051)
2021	(25,281)
2022	(20,806)
2023	(9,984)
2024	3,315
Thereafter	11,465
Total	(\$47,342)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$366,407	\$3,311	(\$289,936)

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

Net Pension Liability as of 2018	(\$31,956)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,067
- Net Difference Between Projected and Actual Investment	(40,967)
- Change of Assumptions	13,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162
Pension Expense/Income	111,798
Contributions	(53,519)
Total Activity in FY 2019	35,267
Net Pension Liability as of 2019	\$3,311

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7733100
 Submission Unit Name: DUNKIRK-POLICE DEPT, CLERK OFFICE

Wages: \$140,826 Proportionate Share: 0.0001593

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$12,536)	\$1,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,680	\$5,209
Net Difference Between Projected and Actual	0	13,328
Change of Assumptions	0	25,308
Changes in Proportion and Differences Between	970	4,056
Total	\$27,650	\$47,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(558)
Total	\$49,837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,645

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,413)
2021	(10,939)
2022	(8,955)
2023	(4,499)
2024	1,294
Thereafter	5,261
Total	(\$20,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$162,451	\$1,468	(\$128,547)

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

Net Pension Liability as of 2018	(\$12,536)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,068
- Net Difference Between Projected and Actual Investment	(17,607)
- Change of Assumptions	2,470
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119)
Pension Expense/Income	49,837
Contributions	(24,645)
Total Activity in FY 2019	14,004
Net Pension Liability as of 2019	\$1,468

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7734100
 Submission Unit Name: DYER-POLICE DEPT

Wages: \$2,158,323 Proportionate Share: 0.0024417

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$214,670)	\$22,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408,949	\$79,840
Net Difference Between Projected and Actual	0	204,286
Change of Assumptions	0	387,912
Changes in Proportion and Differences Between	11,571	431
Total	\$420,520	\$672,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$772,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,686
Total	\$775,125

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,705

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,736)
2021	(156,418)
2022	(126,007)
2023	(56,533)
2024	28,073
Thereafter	84,672
Total	(\$251,949)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,489,998	\$22,503	(\$1,970,325)

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

Net Pension Liability as of 2018	(\$214,670)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,097
- Net Difference Between Projected and Actual Investment	(277,553)
- Change of Assumptions	87,760
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,551)
Pension Expense/Income	775,125
Contributions	(377,705)
Total Activity in FY 2019	237,173
Net Pension Liability as of 2019	\$22,503

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7735100
 Submission Unit Name: EAST CHICAGO-POLICE DEPT

Wages: \$4,226,268 Proportionate Share: 0.0047812

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$488,215)	\$44,063

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$800,781	\$156,339
Net Difference Between Projected and Actual	0	400,021
Change of Assumptions	0	759,588
Changes in Proportion and Differences Between	42,705	68,729
Total	\$843,486	\$1,384,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,512,547
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,576)
Total	\$1,498,971

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$739,580

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$69,230)
2021	(325,125)
2022	(265,575)
2023	(114,582)
2024	57,580
Thereafter	175,741
Total	(\$541,191)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,875,774	\$44,063	(\$3,858,181)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

Net Pension Liability as of 2018	(\$488,215)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(33,312)
- Net Difference Between Projected and Actual Investment	(566,648)
- Change of Assumptions	322,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,636
Pension Expense/Income	1,498,971
Contributions	(739,580)
Total Activity in FY 2019	532,278
Net Pension Liability as of 2019	\$44,063

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7735200
 Submission Unit Name: EAST CHICAGO-FIRE DEPT

Wages: \$3,927,826 Proportionate Share: 0.0044436

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$373,315)	\$40,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$744,238	\$145,300
Net Difference Between Projected and Actual	0	371,776
Change of Assumptions	0	705,954
Changes in Proportion and Differences Between	10,887	83,815
Total	\$755,125	\$1,306,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,405,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,933)
Total	\$1,384,814

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$687,375

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$72,656)
2021	(310,483)
2022	(255,138)
2023	(114,349)
2024	48,755
Thereafter	152,151
Total	(\$551,720)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,531,496	\$40,952	(\$3,585,755)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

Net Pension Liability as of 2018	(\$373,315)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,692
- Net Difference Between Projected and Actual Investment	(499,188)
- Change of Assumptions	121,247
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,077
Pension Expense/Income	1,384,814
Contributions	(687,375)
Total Activity in FY 2019	414,267
Net Pension Liability as of 2019	\$40,952

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7736100
 Submission Unit Name: LAKE STATION-POLICE DEPT

Wages: \$1,761,227 Proportionate Share: 0.0019925

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$152,860)	\$18,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333,714	\$65,152
Net Difference Between Projected and Actual	0	166,703
Change of Assumptions	0	316,548
Changes in Proportion and Differences Between	21,888	28,340
Total	\$355,602	\$576,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$630,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	590
Total	\$630,924

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,212

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,603)
2021	(129,244)
2022	(104,427)
2023	(48,828)
2024	20,870
Thereafter	63,091
Total	(\$221,141)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,031,913	\$18,363	(\$1,607,844)

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

Net Pension Liability as of 2018	(\$152,860)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,357
- Net Difference Between Projected and Actual Investment	(218,874)
- Change of Assumptions	22,163
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,135)
Pension Expense/Income	630,924
Contributions	(308,212)
Total Activity in FY 2019	171,223
Net Pension Liability as of 2019	\$18,363

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7737100
 Submission Unit Name: ELKHART-POLICE DEPT

Wages: \$8,820,754 Proportionate Share: 0.0099789

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$777,803)	\$91,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,671,319	\$326,297
Net Difference Between Projected and Actual	0	834,889
Change of Assumptions	0	1,585,345
Changes in Proportion and Differences Between	66,539	144,535
Total	\$1,737,858	\$2,891,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,156,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,481)
Total	\$3,141,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,487,682

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$131,636)
2021	(665,718)
2022	(541,431)
2023	(245,660)
2024	109,267
Thereafter	321,970
Total	(\$1,153,208)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,176,287	\$91,965	(\$8,052,455)

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

Net Pension Liability as of 2018	(\$777,803)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,254
- Net Difference Between Projected and Actual Investment	(1,100,352)
- Change of Assumptions	138,131
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,958)
Pension Expense/Income	3,141,375
Contributions	(1,487,682)
Total Activity in FY 2019	869,768
Net Pension Liability as of 2019	\$91,965

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7737200
 Submission Unit Name: ELKHART-FIRE DEPT

Wages: \$7,939,638 Proportionate Share: 0.0089821

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$778,875)	\$82,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,504,370	\$293,703
Net Difference Between Projected and Actual	0	751,491
Change of Assumptions	0	1,426,984
Changes in Proportion and Differences Between	53,379	68,931
Total	\$1,557,749	\$2,541,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,841,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,008)
Total	\$2,839,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,337,904

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,560)
2021	(587,292)
2022	(475,420)
2023	(215,808)
2024	101,549
Thereafter	300,171
Total	(\$983,360)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,159,770	\$82,779	(\$7,248,089)

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

Net Pension Liability as of 2018	(\$778,875)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,410
- Net Difference Between Projected and Actual Investment	(1,017,320)
- Change of Assumptions	298,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,908)
Pension Expense/Income	2,839,507
Contributions	(1,337,904)
Total Activity in FY 2019	861,654
Net Pension Liability as of 2019	\$82,779

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7738100
 Submission Unit Name: ELWOOD-POLICE DEPT

Wages: \$696,567 Proportionate Share: 0.0007880

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$63,428)	\$7,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,978	\$25,767
Net Difference Between Projected and Actual	0	65,928
Change of Assumptions	0	125,189
Changes in Proportion and Differences Between	5,305	8,455
Total	\$137,283	\$225,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(468)
Total	\$248,818

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,201

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,640)
2021	(51,815)
2022	(42,001)
2023	(19,236)
2024	8,589
Thereafter	26,047
Total	(\$88,056)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$803,587	\$7,262	(\$635,875)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

Net Pension Liability as of 2018	(\$63,428)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,159
- Net Difference Between Projected and Actual Investment	(87,576)
- Change of Assumptions	15,356
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,866)
Pension Expense/Income	248,818
Contributions	(117,201)
Total Activity in FY 2019	70,690
Net Pension Liability as of 2019	\$7,262

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7738200
 Submission Unit Name: ELWOOD-FIRE DEPT

Wages: \$841,206 Proportionate Share: 0.0009517

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$81,089)	\$8,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,396	\$31,119
Net Difference Between Projected and Actual	0	79,624
Change of Assumptions	0	151,196
Changes in Proportion and Differences Between	11,244	6,255
Total	\$170,640	\$268,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,703
Total	\$302,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,960

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,374)
2021	(60,310)
2022	(48,457)
2023	(22,160)
2024	10,613
Thereafter	32,134
Total	(\$97,554)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$970,525	\$8,771	(\$767,973)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

Net Pension Liability as of 2018	(\$81,089)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,706
- Net Difference Between Projected and Actual Investment	(107,300)
- Change of Assumptions	28,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,846)
Pension Expense/Income	302,776
Contributions	(141,960)
Total Activity in FY 2019	89,860
Net Pension Liability as of 2019	\$8,771

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7739100
 Submission Unit Name: EVANSVILLE-POLICE DEPARTMENT

Wages: \$17,339,832 Proportionate Share: 0.0196166

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,774,003)	\$180,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,285,492	\$641,438
Net Difference Between Projected and Actual	0	1,641,231
Change of Assumptions	0	3,116,484
Changes in Proportion and Differences Between	91,407	117,362
Total	\$3,376,899	\$5,516,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,205,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,214)
Total	\$6,197,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,033,737

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$236,555)
2021	(1,286,457)
2022	(1,042,132)
2023	(475,899)
2024	213,471
Thereafter	687,956
Total	(\$2,139,616)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$20,004,625	\$180,786	(\$15,829,580)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

Net Pension Liability as of 2018	(\$1,774,003)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181,331
- Net Difference Between Projected and Actual Investment	(2,246,697)
- Change of Assumptions	814,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,934
Pension Expense/Income	6,197,558
Contributions	(3,033,737)
Total Activity in FY 2019	1,954,789
Net Pension Liability as of 2019	\$180,786

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7739200
 Submission Unit Name: EVANSVILLE-FIRE DEPT

Wages: \$16,818,067 Proportionate Share: 0.0190263

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,714,751)	\$175,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,186,625	\$622,136
Net Difference Between Projected and Actual	0	1,591,843
Change of Assumptions	0	3,022,703
Changes in Proportion and Differences Between	151,574	100,957
Total	\$3,338,199	\$5,337,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,019,029
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,121
Total	\$6,031,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,943,183

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$209,348)
2021	(1,227,657)
2022	(990,684)
2023	(448,537)
2024	210,810
Thereafter	665,976
Total	(\$1,999,440)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,402,649	\$175,346	(\$15,353,238)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

Net Pension Liability as of 2018	(\$1,714,751)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	184,021
- Net Difference Between Projected and Actual Investment	(2,177,086)
- Change of Assumptions	776,888
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,307
Pension Expense/Income	6,031,150
Contributions	(2,943,183)
Total Activity in FY 2019	1,890,097
Net Pension Liability as of 2019	\$175,346

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7740100
 Submission Unit Name: FORT WAYNE-POLICE DEPT

Wages: \$27,519,739 Proportionate Share: 0.0311331

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$2,704,068)	\$286,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,214,336	\$1,018,012
Net Difference Between Projected and Actual	0	2,604,764
Change of Assumptions	0	4,946,107
Changes in Proportion and Differences Between	179,461	227,636
Total	\$5,393,797	\$8,796,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,849,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,223)
Total	\$9,826,829

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,815,920

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$384,620)
2021	(2,050,898)
2022	(1,663,135)
2023	(745,255)
2024	353,827
Thereafter	1,087,359
Total	(\$3,402,722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$31,748,927	\$286,922	(\$25,122,799)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

Net Pension Liability as of 2018	(\$2,704,068)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	442,458
- Net Difference Between Projected and Actual Investment	(3,527,660)
- Change of Assumptions	1,045,639
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,644
Pension Expense/Income	9,826,829
Contributions	(4,815,920)
Total Activity in FY 2019	2,990,990
Net Pension Liability as of 2019	\$286,922

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7740200
 Submission Unit Name: FORT WAYNE-FIRE DEPT

Wages: \$19,832,598 Proportionate Share: 0.0224366

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$2,063,521)	\$206,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,757,800	\$733,648
Net Difference Between Projected and Actual	0	1,877,167
Change of Assumptions	0	3,564,497
Changes in Proportion and Differences Between	167,597	130,241
Total	\$3,925,397	\$6,305,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,097,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,160)
Total	\$7,094,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,470,662

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$264,327)
2021	(1,465,159)
2022	(1,185,711)
2023	(528,676)
2024	258,310
Thereafter	805,407
Total	(\$2,380,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$22,880,406	\$206,775	(\$18,105,174)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

Net Pension Liability as of 2018	(\$2,063,521)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,511
- Net Difference Between Projected and Actual Investment	(2,581,445)
- Change of Assumptions	1,007,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,256
Pension Expense/Income	7,094,728
Contributions	(3,470,662)
Total Activity in FY 2019	2,270,296
Net Pension Liability as of 2019	\$206,775

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7741100
 Submission Unit Name: FRANKFORT-POLICE DEPT

Wages: \$1,768,675 Proportionate Share: 0.0020009

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$159,963)	\$18,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,121	\$65,427
Net Difference Between Projected and Actual	0	167,406
Change of Assumptions	0	317,882
Changes in Proportion and Differences Between	15,408	9,385
Total	\$350,529	\$560,100

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,518
Total	\$635,509

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,515

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,771)
2021	(127,861)
2022	(102,940)
2023	(47,139)
2024	22,293
Thereafter	66,847
Total	(\$209,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,040,479	\$18,440	(\$1,614,623)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

Net Pension Liability as of 2018	(\$159,963)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,628
- Net Difference Between Projected and Actual Investment	(222,001)
- Change of Assumptions	36,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,787)
Pension Expense/Income	635,509
Contributions	(309,515)
Total Activity in FY 2019	178,403
Net Pension Liability as of 2019	\$18,440

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7741200
 Submission Unit Name: FRANKFORT-FIRE DEPT

Wages: \$1,893,965 Proportionate Share: 0.0021426

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$183,541)	\$19,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$358,854	\$70,060
Net Difference Between Projected and Actual	0	179,262
Change of Assumptions	0	340,394
Changes in Proportion and Differences Between	16,825	2,922
Total	\$375,679	\$592,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$677,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,698
Total	\$681,516

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,444

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,242)
2021	(135,917)
2022	(109,230)
2023	(48,757)
2024	24,692
Thereafter	73,495
Total	(\$216,959)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,184,982	\$19,746	(\$1,728,967)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

Net Pension Liability as of 2018	(\$183,541)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,997
- Net Difference Between Projected and Actual Investment	(241,904)
- Change of Assumptions	66,301
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,179)
Pension Expense/Income	681,516
Contributions	(331,444)
Total Activity in FY 2019	203,287
Net Pension Liability as of 2019	\$19,746

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7742100
 Submission Unit Name: FRANKLIN-POLICE DEPT

Wages: \$3,136,187 Proportionate Share: 0.0035480

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$306,309)	\$32,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$594,238	\$116,015
Net Difference Between Projected and Actual	0	296,845
Change of Assumptions	0	563,670
Changes in Proportion and Differences Between	36,664	11,672
Total	\$630,902	\$988,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,122,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,729
Total	\$1,129,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,834

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$34,571)
2021	(224,464)
2022	(180,274)
2023	(80,411)
2024	40,192
Thereafter	122,228
Total	(\$357,300)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,618,181	\$32,698	(\$2,863,052)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

Net Pension Liability as of 2018	(\$306,309)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,996
- Net Difference Between Projected and Actual Investment	(401,388)
- Change of Assumptions	115,057
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,974)
Pension Expense/Income	1,129,150
Contributions	(548,834)
Total Activity in FY 2019	339,007
Net Pension Liability as of 2019	\$32,698

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7742200
 Submission Unit Name: FRANKLIN-FIRE DEPT

Wages: \$3,056,346 Proportionate Share: 0.0034576

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$310,775)	\$31,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$579,097	\$113,059
Net Difference Between Projected and Actual	0	289,282
Change of Assumptions	0	549,308
Changes in Proportion and Differences Between	8,154	12,052
Total	\$587,251	\$963,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,093,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,901)
Total	\$1,091,921

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$534,862

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$42,148)
2021	(227,203)
2022	(184,138)
2023	(82,750)
2024	39,029
Thereafter	120,760
Total	(\$376,450)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,525,993	\$31,865	(\$2,790,104)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

Net Pension Liability as of 2018	(\$310,775)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,612
- Net Difference Between Projected and Actual Investment	(395,349)
- Change of Assumptions	139,315
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,003
Pension Expense/Income	1,091,921
Contributions	(534,862)
Total Activity in FY 2019	342,640
Net Pension Liability as of 2019	\$31,865

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7743100
 Submission Unit Name: GARRETT-POLICE DEPT

Wages: \$596,239 Proportionate Share: 0.0006745

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$60,342)	\$6,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,969	\$22,055
Net Difference Between Projected and Actual	0	56,432
Change of Assumptions	0	107,158
Changes in Proportion and Differences Between	5,320	1,357
Total	\$118,289	\$187,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,131
Total	\$214,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,341

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,720)
2021	(42,820)
2022	(34,419)
2023	(15,665)
2024	7,542
Thereafter	23,369
Total	(\$68,713)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$687,842	\$6,216	(\$544,287)

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

Net Pension Liability as of 2018	(\$60,342)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,145
- Net Difference Between Projected and Actual Investment	(77,027)
- Change of Assumptions	26,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(280)
Pension Expense/Income	214,511
Contributions	(104,341)
Total Activity in FY 2019	66,558
Net Pension Liability as of 2019	\$6,216

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7744100
 Submission Unit Name: GARY-POLICE DEPT

Wages: \$8,823,653 Proportionate Share: 0.0099822

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$944,693)	\$91,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,671,872	\$326,405
Net Difference Between Projected and Actual	0	835,165
Change of Assumptions	0	1,585,869
Changes in Proportion and Differences Between	64,908	94,963
Total	\$1,736,780	\$2,842,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,157,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,575)
Total	\$3,148,325

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,544,163

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$125,767)
2021	(660,026)
2022	(535,698)
2023	(249,430)
2024	108,188
Thereafter	357,111
Total	(\$1,105,622)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,179,652	\$91,996	(\$8,055,118)

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

Net Pension Liability as of 2018	(\$944,693)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,016
- Net Difference Between Projected and Actual Investment	(1,157,588)
- Change of Assumptions	507,408
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,691
Pension Expense/Income	3,148,325
Contributions	(1,544,163)
Total Activity in FY 2019	1,036,689
Net Pension Liability as of 2019	\$91,996

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7744200
 Submission Unit Name: GARY-FIRE DEPT

Wages: \$9,019,285 Proportionate Share: 0.0102035

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$917,063)	\$94,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,708,936	\$333,641
Net Difference Between Projected and Actual	0	853,680
Change of Assumptions	0	1,621,027
Changes in Proportion and Differences Between	102,183	106,463
Total	\$1,811,119	\$2,914,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,227,909
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,316
Total	\$3,230,225

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,579,211

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$116,455)
2021	(662,558)
2022	(535,473)
2023	(256,038)
2024	110,239
Thereafter	356,593
Total	(\$1,103,692)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,405,330	\$94,035	(\$8,233,696)

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

Net Pension Liability as of 2018	(\$917,063)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,201
- Net Difference Between Projected and Actual Investment	(1,166,673)
- Change of Assumptions	411,025
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,531
Pension Expense/Income	3,230,225
Contributions	(1,579,211)
Total Activity in FY 2019	1,011,098
Net Pension Liability as of 2019	\$94,035

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7745100
 Submission Unit Name: GAS CITY-POLICE DEPT

Wages: \$421,182 Proportionate Share: 0.0004765

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$41,811)	\$4,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,807	\$15,581
Net Difference Between Projected and Actual	0	39,867
Change of Assumptions	0	75,701
Changes in Proportion and Differences Between	2,272	2,299
Total	\$82,079	\$133,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24
Total	\$150,766

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,708

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,523)
2021	(31,025)
2022	(25,091)
2023	(11,548)
2024	5,206
Thereafter	16,612
Total	(\$51,369)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$485,925	\$4,391	(\$384,511)

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

Net Pension Liability as of 2018	(\$41,811)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,183
- Net Difference Between Projected and Actual Investment	(54,137)
- Change of Assumptions	16,944
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	154
Pension Expense/Income	150,766
Contributions	(73,708)
Total Activity in FY 2019	46,202
Net Pension Liability as of 2019	\$4,391

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7746100
 Submission Unit Name: GOSHEN-POLICE DEPT

Wages: \$3,257,866 Proportionate Share: 0.0036856

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$338,862)	\$33,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$617,284	\$120,514
Net Difference Between Projected and Actual	0	308,357
Change of Assumptions	0	585,530
Changes in Proportion and Differences Between	35,988	17,712
Total	\$653,272	\$1,032,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,165,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,522
Total	\$1,170,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$570,127

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,377)
2021	(235,634)
2022	(189,730)
2023	(85,232)
2024	42,976
Thereafter	127,156
Total	(\$378,841)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,758,503	\$33,966	(\$2,974,088)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

Net Pension Liability as of 2018	(\$338,862)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,351
- Net Difference Between Projected and Actual Investment	(424,010)
- Change of Assumptions	165,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,811
Pension Expense/Income	1,170,473
Contributions	(570,127)
Total Activity in FY 2019	372,828
Net Pension Liability as of 2019	\$33,966

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7746200
 Submission Unit Name: GOSHEN-FIRE DEPT

Wages: \$3,055,514 Proportionate Share: 0.0034567

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$313,693)	\$31,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578,946	\$113,030
Net Difference Between Projected and Actual	0	289,206
Change of Assumptions	0	549,165
Changes in Proportion and Differences Between	32,556	21,321
Total	\$611,502	\$972,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,093,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,013
Total	\$1,096,551

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$534,711

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$37,224)
2021	(222,230)
2022	(179,177)
2023	(81,257)
2024	39,882
Thereafter	118,786
Total	(\$361,220)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,525,075	\$31,857	(\$2,789,378)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

Net Pension Liability as of 2018	(\$313,693)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,438
- Net Difference Between Projected and Actual Investment	(396,269)
- Change of Assumptions	145,925
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,616
Pension Expense/Income	1,096,551
Contributions	(534,711)
Total Activity in FY 2019	345,550
Net Pension Liability as of 2019	\$31,857

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7747100
 Submission Unit Name: GREENCASTLE-POLICE DEPT

Wages: \$866,373 Proportionate Share: 0.0009801

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$80,615)	\$9,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,152	\$32,048
Net Difference Between Projected and Actual	0	82,000
Change of Assumptions	0	155,708
Changes in Proportion and Differences Between	5,202	10,134
Total	\$169,354	\$279,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$310,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(764)
Total	\$309,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,615

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,173)
2021	(64,629)
2022	(52,421)
2023	(24,734)
2024	10,397
Thereafter	33,024
Total	(\$110,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$999,487	\$9,033	(\$790,890)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

Net Pension Liability as of 2018	(\$80,615)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,192
- Net Difference Between Projected and Actual Investment	(109,514)
- Change of Assumptions	22,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,629)
Pension Expense/Income	309,294
Contributions	(151,615)
Total Activity in FY 2019	89,648
Net Pension Liability as of 2019	\$9,033

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7747200
 Submission Unit Name: GREENCASTLE-FIRE DEPT

Wages: \$843,502 Proportionate Share: 0.0009543

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$79,164)	\$8,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,831	\$31,204
Net Difference Between Projected and Actual	0	79,842
Change of Assumptions	0	151,609
Changes in Proportion and Differences Between	2,837	8,619
Total	\$162,668	\$271,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,388)
Total	\$300,508

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$147,613

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,495)
2021	(63,570)
2022	(51,685)
2023	(23,398)
2024	10,132
Thereafter	32,410
Total	(\$108,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$973,176	\$8,795	(\$770,071)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

Net Pension Liability as of 2018	(\$79,164)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,730
- Net Difference Between Projected and Actual Investment	(106,861)
- Change of Assumptions	23,805
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(610)
Pension Expense/Income	300,508
Contributions	(147,613)
Total Activity in FY 2019	87,959
Net Pension Liability as of 2019	\$8,795

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7748100
 Submission Unit Name: GREENDALE-POLICE DEPT

Wages: \$457,174 Proportionate Share: 0.0005172

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$46,338)	\$4,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,623	\$16,912
Net Difference Between Projected and Actual	0	43,272
Change of Assumptions	0	82,167
Changes in Proportion and Differences Between	1,691	4,397
Total	\$88,314	\$146,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(883)
Total	\$162,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,008

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,903)
2021	(34,584)
2022	(28,143)
2023	(12,697)
2024	5,846
Thereafter	18,047
Total	(\$58,434)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$527,430	\$4,766	(\$417,354)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

Net Pension Liability as of 2018	(\$46,338)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,383
- Net Difference Between Projected and Actual Investment	(59,087)
- Change of Assumptions	20,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,571
Pension Expense/Income	162,735
Contributions	(80,008)
Total Activity in FY 2019	51,104
Net Pension Liability as of 2019	\$4,766

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7748200
 Submission Unit Name: GREENDALE-FIRE DEPT

Wages: \$50,640 Proportionate Share: 0.0000573

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$5,178)	\$528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,597	\$1,874
Net Difference Between Projected and Actual	0	4,794
Change of Assumptions	0	9,103
Changes in Proportion and Differences Between	164	182
Total	\$9,761	\$15,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13)
Total	\$18,114

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,862

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$682)
2021	(3,749)
2022	(3,035)
2023	(1,381)
2024	649
Thereafter	2,006
Total	(\$6,192)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$58,433	\$528	(\$46,238)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

Net Pension Liability as of 2018	(\$5,178)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	534
- Net Difference Between Projected and Actual Investment	(6,561)
- Change of Assumptions	2,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111
Pension Expense/Income	18,114
Contributions	(8,862)
Total Activity in FY 2019	5,706
Net Pension Liability as of 2019	\$528

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7749100
 Submission Unit Name: GREENFIELD-POLICE DEPT

Wages: \$2,161,456 Proportionate Share: 0.0024453

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$223,127)	\$22,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$409,552	\$79,958
Net Difference Between Projected and Actual	0	204,587
Change of Assumptions	0	388,484
Changes in Proportion and Differences Between	13,709	9,612
Total	\$423,261	\$682,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$773,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	111
Total	\$773,689

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,254

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,352)
2021	(159,227)
2022	(128,771)
2023	(58,160)
2024	28,832
Thereafter	86,298
Total	(\$259,380)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,493,669	\$22,536	(\$1,973,230)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

Net Pension Liability as of 2018	(\$223,127)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,842
- Net Difference Between Projected and Actual Investment	(280,740)
- Change of Assumptions	105,927
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,199
Pension Expense/Income	773,689
Contributions	(378,254)
Total Activity in FY 2019	245,663
Net Pension Liability as of 2019	\$22,536

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7749200
 Submission Unit Name: GREENFIELD-FIRE DEPT

Wages: \$2,513,297 Proportionate Share: 0.0028433

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$260,147)	\$26,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$476,211	\$92,972
Net Difference Between Projected and Actual	0	237,886
Change of Assumptions	0	451,714
Changes in Proportion and Differences Between	15,573	3,536
Total	\$491,784	\$786,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$899,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,825
Total	\$901,312

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$439,826

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$31,271)
2021	(183,448)
2022	(148,035)
2023	(65,437)
2024	33,626
Thereafter	100,241
Total	(\$294,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,899,542	\$26,204	(\$2,294,396)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

Net Pension Liability as of 2018	(\$260,147)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,096
- Net Difference Between Projected and Actual Investment	(326,674)
- Change of Assumptions	124,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,717
Pension Expense/Income	901,312
Contributions	(439,826)
Total Activity in FY 2019	286,351
Net Pension Liability as of 2019	\$26,204

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7750100
 Submission Unit Name: GREENSBURG-POLICE DEPT

Wages: \$1,150,886 Proportionate Share: 0.0013020

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$108,570)	\$11,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$218,066	\$42,574
Net Difference Between Projected and Actual	0	108,932
Change of Assumptions	0	206,848
Changes in Proportion and Differences Between	7,739	13,442
Total	\$225,805	\$371,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$411,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,303)
Total	\$410,589

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,407

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,457)
2021	(86,141)
2022	(69,925)
2023	(32,465)
2024	13,909
Thereafter	45,088
Total	(\$145,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,327,754	\$11,999	(\$1,050,647)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

Net Pension Liability as of 2018	(\$108,570)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,771
- Net Difference Between Projected and Actual Investment	(145,987)
- Change of Assumptions	33,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,122)
Pension Expense/Income	410,589
Contributions	(201,407)
Total Activity in FY 2019	120,569
Net Pension Liability as of 2019	\$11,999

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7750200
 Submission Unit Name: GREENSBURG-FIRE DEPT

Wages: \$1,518,114 Proportionate Share: 0.0017174

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$150,697)	\$15,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$287,639	\$56,157
Net Difference Between Projected and Actual	0	143,687
Change of Assumptions	0	272,843
Changes in Proportion and Differences Between	6,059	12,566
Total	\$293,698	\$485,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$543,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,710)
Total	\$541,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$265,668

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,700)
2021	(113,617)
2022	(92,227)
2023	(42,653)
2024	18,508
Thereafter	60,134
Total	(\$191,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,751,371	\$15,827	(\$1,385,853)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

Net Pension Liability as of 2018	(\$150,697)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,280
- Net Difference Between Projected and Actual Investment	(195,120)
- Change of Assumptions	61,076
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,361
Pension Expense/Income	541,595
Contributions	(265,668)
Total Activity in FY 2019	166,524
Net Pension Liability as of 2019	\$15,827

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7751100
 Submission Unit Name: GREENWOOD-POLICE DEPT

Wages: \$3,858,874 Proportionate Share: 0.0043655

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$384,233)	\$40,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$731,157	\$142,746
Net Difference Between Projected and Actual	0	365,241
Change of Assumptions	0	693,546
Changes in Proportion and Differences Between	11,523	15,955
Total	\$742,680	\$1,217,488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,381,039
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,834)
Total	\$1,379,205

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$675,306

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,650)
2021	(286,297)
2022	(231,924)
2023	(105,544)
2024	49,345
Thereafter	152,262
Total	(\$474,808)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,451,852	\$40,232	(\$3,522,732)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

Net Pension Liability as of 2018	(\$384,233)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,007
- Net Difference Between Projected and Actual Investment	(496,380)
- Change of Assumptions	157,848
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,091
Pension Expense/Income	1,379,205
Contributions	(675,306)
Total Activity in FY 2019	424,465
Net Pension Liability as of 2019	\$40,232

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7751200
 Submission Unit Name: GREENWOOD-FIRE DEPT

Wages: \$2,887,338 Proportionate Share: 0.0032664

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$270,459)	\$30,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$547,074	\$106,807
Net Difference Between Projected and Actual	0	273,285
Change of Assumptions	0	518,932
Changes in Proportion and Differences Between	46,533	7,725
Total	\$593,607	\$906,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,033,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,567
Total	\$1,043,903

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$505,285

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$27,452)
2021	(202,274)
2022	(161,591)
2023	(71,762)
2024	38,628
Thereafter	111,309
Total	(\$313,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,331,011	\$30,103	(\$2,635,816)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

Net Pension Liability as of 2018	(\$270,459)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,808
- Net Difference Between Projected and Actual Investment	(365,592)
- Change of Assumptions	80,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,630)
Pension Expense/Income	1,043,903
Contributions	(505,285)
Total Activity in FY 2019	300,562
Net Pension Liability as of 2019	\$30,103

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7752100
 Submission Unit Name: GRIFFITH-POLICE DEPT

Wages: \$2,352,409 Proportionate Share: 0.0026613

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$200,341)	\$24,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$445,729	\$87,021
Net Difference Between Projected and Actual	0	222,659
Change of Assumptions	0	422,800
Changes in Proportion and Differences Between	56,769	25,072
Total	\$502,498	\$757,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$841,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,480
Total	\$852,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$411,672

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,498)
2021	(162,934)
2022	(129,787)
2023	(56,414)
2024	29,822
Thereafter	84,757
Total	(\$255,054)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,713,942	\$24,526	(\$2,147,531)

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

Net Pension Liability as of 2018	(\$200,341)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,589
- Net Difference Between Projected and Actual Investment	(291,035)
- Change of Assumptions	21,120
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,525)
Pension Expense/Income	852,390
Contributions	(411,672)
Total Activity in FY 2019	224,867
Net Pension Liability as of 2019	\$24,526

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7753100
 Submission Unit Name: HAMMOND-POLICE DEPT

Wages: \$13,555,150 Proportionate Share: 0.0153350

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,372,311)	\$141,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,568,387	\$501,435
Net Difference Between Projected and Actual	0	1,283,009
Change of Assumptions	0	2,436,267
Changes in Proportion and Differences Between	106,004	160,906
Total	\$2,674,391	\$4,381,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,851,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,992)
Total	\$4,835,283

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,371,530

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$194,494)
2021	(1,015,240)
2022	(824,243)
2023	(377,282)
2024	168,523
Thereafter	535,510
Total	(\$1,707,226)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$15,638,333	\$141,327	(\$12,374,551)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

Net Pension Liability as of 2018	(\$1,372,311)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,870
- Net Difference Between Projected and Actual Investment	(1,751,378)
- Change of Assumptions	604,536
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,857
Pension Expense/Income	4,835,283
Contributions	(2,371,530)
Total Activity in FY 2019	1,513,638
Net Pension Liability as of 2019	\$141,327

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7753200
 Submission Unit Name: HAMMOND-FIRE DEPT

Wages: \$9,951,354 Proportionate Share: 0.0112580

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,022,635)	\$103,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,885,549	\$368,122
Net Difference Between Projected and Actual	0	941,905
Change of Assumptions	0	1,788,555
Changes in Proportion and Differences Between	76,373	136,599
Total	\$1,961,922	\$3,235,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,561,503
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,042)
Total	\$3,542,461

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,741,482

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$150,087)
2021	(752,628)
2022	(612,409)
2023	(276,939)
2024	123,674
Thereafter	395,130
Total	(\$1,273,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,480,688	\$103,753	(\$9,084,623)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

Net Pension Liability as of 2018	(\$1,022,635)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,774
- Net Difference Between Projected and Actual Investment	(1,290,930)
- Change of Assumptions	477,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,137
Pension Expense/Income	3,542,461
Contributions	(1,741,482)
Total Activity in FY 2019	1,126,388
Net Pension Liability as of 2019	\$103,753

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7754100
 Submission Unit Name: HARTFORD CITY-POLICE DEPT

Wages: \$475,365 Proportionate Share: 0.0005378

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$44,158)	\$4,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,074	\$17,585
Net Difference Between Projected and Actual	0	44,995
Change of Assumptions	0	85,440
Changes in Proportion and Differences Between	2,234	7,464
Total	\$92,308	\$155,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,046)
Total	\$169,089

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,189

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,304)
2021	(36,088)
2022	(29,389)
2023	(14,059)
2024	5,397
Thereafter	18,267
Total	(\$63,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$548,438	\$4,956	(\$433,977)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

Net Pension Liability as of 2018	(\$44,158)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,188
- Net Difference Between Projected and Actual Investment	(60,066)
- Change of Assumptions	12,406
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(314)
Pension Expense/Income	169,089
Contributions	(83,189)
Total Activity in FY 2019	49,114
Net Pension Liability as of 2019	\$4,956

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7754200
 Submission Unit Name: HARTFORD CITY-FIRE DEPT

Wages: \$492,231 Proportionate Share: 0.0005569

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$24,343)	\$5,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,273	\$18,210
Net Difference Between Projected and Actual	0	46,593
Change of Assumptions	0	88,475
Changes in Proportion and Differences Between	3,799	14,636
Total	\$97,072	\$167,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,177
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,862)
Total	\$174,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,761

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,343)
2021	(38,149)
2022	(31,213)
2023	(14,799)
2024	5,104
Thereafter	16,558
Total	(\$70,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$567,916	\$5,132	(\$449,389)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

Net Pension Liability as of 2018	(\$24,343)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,270
- Net Difference Between Projected and Actual Investment	(54,901)
- Change of Assumptions	(34,536)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,912)
Pension Expense/Income	174,315
Contributions	(89,761)
Total Activity in FY 2019	29,475
Net Pension Liability as of 2019	\$5,132

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,913,868 Proportionate Share: 0.0032965

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$295,294)	\$30,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$552,115	\$107,791
Net Difference Between Projected and Actual	0	275,803
Change of Assumptions	0	523,714
Changes in Proportion and Differences Between	24,786	3,980
Total	\$576,901	\$911,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,042,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,404
Total	\$1,048,262

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$509,927

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,968)
2021	(209,400)
2022	(168,342)
2023	(76,321)
2024	37,457
Thereafter	115,187
Total	(\$334,387)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,361,706	\$30,380	(\$2,660,105)

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

Net Pension Liability as of 2018	(\$295,294)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,389
- Net Difference Between Projected and Actual Investment	(376,586)
- Change of Assumptions	130,605
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,069)
Pension Expense/Income	1,048,262
Contributions	(509,927)
Total Activity in FY 2019	325,674
Net Pension Liability as of 2019	\$30,380

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,109,695 Proportionate Share: 0.0057806

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$506,043)	\$53,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$968,165	\$189,018
Net Difference Between Projected and Actual	0	483,636
Change of Assumptions	0	918,362
Changes in Proportion and Differences Between	98,043	2,780
Total	\$1,066,208	\$1,593,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,828,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	24,115
Total	\$1,852,826

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$894,198

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$43,170)
2021	(352,554)
2022	(280,557)
2023	(122,315)
2024	70,383
Thereafter	200,625
Total	(\$527,588)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,894,943	\$53,274	(\$4,664,645)

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

Net Pension Liability as of 2018	(\$506,043)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,644
- Net Difference Between Projected and Actual Investment	(656,348)
- Change of Assumptions	202,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,549)
Pension Expense/Income	1,852,826
Contributions	(894,198)
Total Activity in FY 2019	559,317
Net Pension Liability as of 2019	\$53,274

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$3,964,671 Proportionate Share: 0.0044852

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$369,798)	\$41,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$751,205	\$146,660
Net Difference Between Projected and Actual	0	375,256
Change of Assumptions	0	712,563
Changes in Proportion and Differences Between	62,125	12,123
Total	\$813,330	\$1,246,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,418,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,745
Total	\$1,431,652

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$694,207

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$39,462)
2021	(279,515)
2022	(223,652)
2023	(95,454)
2024	53,048
Thereafter	151,763
Total	(\$433,272)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,573,919	\$41,335	(\$3,619,324)

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

Net Pension Liability as of 2018	(\$369,798)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,180
- Net Difference Between Projected and Actual Investment	(501,468)
- Change of Assumptions	106,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,870)
Pension Expense/Income	1,431,652
Contributions	(694,207)
Total Activity in FY 2019	411,133
Net Pension Liability as of 2019	\$41,335

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$674,819 Proportionate Share: 0.0007634

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$65,256)	\$7,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,858	\$24,962
Net Difference Between Projected and Actual	0	63,870
Change of Assumptions	0	121,281
Changes in Proportion and Differences Between	8,523	4,018
Total	\$136,381	\$214,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,406
Total	\$242,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,093

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,478)
2021	(48,336)
2022	(38,828)
2023	(17,831)
2024	8,723
Thereafter	26,000
Total	(\$77,750)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$778,500	\$7,035	(\$616,024)

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

Net Pension Liability as of 2018	(\$65,256)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,305
- Net Difference Between Projected and Actual Investment	(86,142)
- Change of Assumptions	23,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,005)
Pension Expense/Income	242,910
Contributions	(118,093)
Total Activity in FY 2019	72,291
Net Pension Liability as of 2019	\$7,035

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$1,897,108 Proportionate Share: 0.0021462

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$177,167)	\$19,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359,457	\$70,178
Net Difference Between Projected and Actual	0	179,563
Change of Assumptions	0	340,966
Changes in Proportion and Differences Between	4,514	6,378
Total	\$363,971	\$597,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$678,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17)
Total	\$678,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,994

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,999)
2021	(139,866)
2022	(113,135)
2023	(51,243)
2024	23,578
Thereafter	72,551
Total	(\$233,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,188,653	\$19,779	(\$1,731,872)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

Net Pension Liability as of 2018	(\$177,167)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,330
- Net Difference Between Projected and Actual Investment	(240,030)
- Change of Assumptions	51,606
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,906)
Pension Expense/Income	678,940
Contributions	(331,994)
Total Activity in FY 2019	196,946
Net Pension Liability as of 2019	\$19,779

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$1,924,139 Proportionate Share: 0.0021768

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$189,088)	\$20,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364,582	\$71,179
Net Difference Between Projected and Actual	0	182,123
Change of Assumptions	0	345,828
Changes in Proportion and Differences Between	3,136	21,657
Total	\$367,718	\$620,787

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$688,637
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,094)
Total	\$683,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,729

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,434)
2021	(146,939)
2022	(119,827)
2023	(54,610)
2024	23,647
Thereafter	75,094
Total	(\$253,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,219,858	\$20,061	(\$1,756,565)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

Net Pension Liability as of 2018	(\$189,088)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,905
- Net Difference Between Projected and Actual Investment	(246,659)
- Change of Assumptions	73,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,931
Pension Expense/Income	683,543
Contributions	(336,729)
Total Activity in FY 2019	209,149
Net Pension Liability as of 2019	\$20,061

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$104,792,495 Proportionate Share: 0.1185516

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$10,701,489)	\$1,092,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,855,647	\$3,876,486
Net Difference Between Projected and Actual	0	9,918,666
Change of Assumptions	0	18,834,259
Changes in Proportion and Differences Between	695,969	238,555
Total	\$20,551,616	\$32,867,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,504,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62,036
Total	\$37,566,196

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,338,379

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,317,939)
2021	(7,662,961)
2022	(6,186,396)
2023	(2,717,524)
2024	1,411,208
Thereafter	4,157,262
Total	(\$12,316,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$120,896,606	\$1,092,569	(\$95,664,995)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

Net Pension Liability as of 2018	(\$10,701,489)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,123,047
- Net Difference Between Projected and Actual Investment	(13,571,069)
- Change of Assumptions	4,878,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,880
Pension Expense/Income	37,566,196
Contributions	(18,338,379)
Total Activity in FY 2019	11,794,058
Net Pension Liability as of 2019	\$1,092,569

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$90,850,242 Proportionate Share: 0.1027790

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$9,154,743)	\$947,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,213,971	\$3,360,741
Net Difference Between Projected and Actual	0	8,599,047
Change of Assumptions	0	16,328,472
Changes in Proportion and Differences Between	663,972	823,592
Total	\$17,877,943	\$29,111,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,514,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,950)
Total	\$32,494,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,899,374

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,216,316)
2021	(6,717,162)
2022	(5,437,049)
2023	(2,487,760)
2024	1,088,201
Thereafter	3,536,177
Total	(\$11,233,909)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$104,812,014	\$947,208	(\$82,937,328)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

Net Pension Liability as of 2018	(\$9,154,743)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,144,347
- Net Difference Between Projected and Actual Investment	(11,723,553)
- Change of Assumptions	3,956,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,176
Pension Expense/Income	32,494,504
Contributions	(15,899,374)
Total Activity in FY 2019	10,101,951
Net Pension Liability as of 2019	\$947,208

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$210,010 Proportionate Share: 0.0002376

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$21,380)	\$2,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,795	\$7,769
Net Difference Between Projected and Actual	0	19,879
Change of Assumptions	0	37,747
Changes in Proportion and Differences Between	605	679
Total	\$40,400	\$66,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(81)
Total	\$75,084

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,752

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,847)
2021	(15,563)
2022	(12,604)
2023	(5,656)
2024	2,694
Thereafter	8,302
Total	(\$25,674)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$242,300	\$2,190	(\$191,731)

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

Net Pension Liability as of 2018	(\$21,380)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,345
- Net Difference Between Projected and Actual Investment	(27,176)
- Change of Assumptions	9,627
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	442
Pension Expense/Income	75,084
Contributions	(36,752)
Total Activity in FY 2019	23,570
Net Pension Liability as of 2019	\$2,190

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,348,525 Proportionate Share: 0.0015256

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$131,700)	\$14,060

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$255,516	\$49,885
Net Difference Between Projected and Actual	0	127,640
Change of Assumptions	0	242,372
Changes in Proportion and Differences Between	7,202	8,376
Total	\$262,718	\$428,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$482,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(669)
Total	\$481,959

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,995

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,428)
2021	(100,080)
2022	(81,079)
2023	(35,795)
2024	17,348
Thereafter	52,479
Total	(\$165,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,555,777	\$14,060	(\$1,231,080)

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

Net Pension Liability as of 2018	(\$131,700)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,801
- Net Difference Between Projected and Actual Investment	(172,589)
- Change of Assumptions	49,452
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132
Pension Expense/Income	481,959
Contributions	(235,995)
Total Activity in FY 2019	145,760
Net Pension Liability as of 2019	\$14,060

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$5,455,724 Proportionate Share: 0.0061721

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$539,458)	\$56,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,033,736	\$201,820
Net Difference Between Projected and Actual	0	516,391
Change of Assumptions	0	980,560
Changes in Proportion and Differences Between	24,752	35,699
Total	\$1,058,488	\$1,734,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,952,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,297)
Total	\$1,950,266

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$954,754

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$74,140)
2021	(404,478)
2022	(327,604)
2023	(148,891)
2024	68,203
Thereafter	210,928
Total	(\$675,982)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,294,187	\$56,882	(\$4,980,565)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

Net Pension Liability as of 2018	(\$539,458)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,025
- Net Difference Between Projected and Actual Investment	(700,508)
- Change of Assumptions	214,786
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,525
Pension Expense/Income	1,950,266
Contributions	(954,754)
Total Activity in FY 2019	596,340
Net Pension Liability as of 2019	\$56,882

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$5,196,805 Proportionate Share: 0.0058791

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$549,410)	\$54,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$984,663	\$192,239
Net Difference Between Projected and Actual	0	491,877
Change of Assumptions	0	934,011
Changes in Proportion and Differences Between	51,601	48,954
Total	\$1,036,264	\$1,667,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,859,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(713)
Total	\$1,859,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$909,443

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$69,149)
2021	(383,805)
2022	(310,580)
2023	(137,764)
2024	68,082
Thereafter	202,399
Total	(\$630,817)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,995,391	\$54,182	(\$4,744,129)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

Net Pension Liability as of 2018	(\$549,410)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,717
- Net Difference Between Projected and Actual Investment	(679,390)
- Change of Assumptions	283,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,165
Pension Expense/Income	1,859,158
Contributions	(909,443)
Total Activity in FY 2019	603,592
Net Pension Liability as of 2019	\$54,182

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$861,196 Proportionate Share: 0.0009743

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$80,571)	\$8,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$163,181	\$31,858
Net Difference Between Projected and Actual	0	81,515
Change of Assumptions	0	154,787
Changes in Proportion and Differences Between	6,739	3,740
Total	\$169,920	\$271,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$308,223
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,254
Total	\$309,477

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,707

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,086)
2021	(62,232)
2022	(50,097)
2023	(23,023)
2024	10,539
Thereafter	32,919
Total	(\$101,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$993,572	\$8,979	(\$786,210)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

Net Pension Liability as of 2018	(\$80,571)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,473
- Net Difference Between Projected and Actual Investment	(109,014)
- Change of Assumptions	23,743
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,422)
Pension Expense/Income	309,477
Contributions	(150,707)
Total Activity in FY 2019	89,550
Net Pension Liability as of 2019	\$8,979

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$507,605 Proportionate Share: 0.0005743

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$49,134)	\$5,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,187	\$18,779
Net Difference Between Projected and Actual	0	48,049
Change of Assumptions	0	91,239
Changes in Proportion and Differences Between	5,583	2,518
Total	\$101,770	\$160,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,682
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,097
Total	\$182,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,830

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,588)
2021	(36,325)
2022	(29,172)
2023	(13,635)
2024	6,230
Thereafter	19,675
Total	(\$58,815)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$585,660	\$5,293	(\$463,430)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

Net Pension Liability as of 2018	(\$49,134)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,199
- Net Difference Between Projected and Actual Investment	(64,818)
- Change of Assumptions	17,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,535)
Pension Expense/Income	182,779
Contributions	(88,830)
Total Activity in FY 2019	54,427
Net Pension Liability as of 2019	\$5,293

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$338,262 Proportionate Share: 0.0003827

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$31,956)	\$3,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,097	\$12,514
Net Difference Between Projected and Actual	0	32,019
Change of Assumptions	0	60,799
Changes in Proportion and Differences Between	2,157	1,259
Total	\$66,254	\$106,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	355
Total	\$121,423

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,196

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,099)
2021	(24,581)
2022	(19,815)
2023	(9,011)
2024	4,203
Thereafter	12,966
Total	(\$40,337)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$390,270	\$3,527	(\$308,819)

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

Net Pension Liability as of 2018	(\$31,956)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,222
- Net Difference Between Projected and Actual Investment	(42,925)
- Change of Assumptions	10,009
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,050)
Pension Expense/Income	121,423
Contributions	(59,196)
Total Activity in FY 2019	35,483
Net Pension Liability as of 2019	\$3,527

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$4,407,796 Proportionate Share: 0.0049865

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$496,856)	\$45,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$835,165	\$163,052
Net Difference Between Projected and Actual	0	417,198
Change of Assumptions	0	792,204
Changes in Proportion and Differences Between	64,121	62,481
Total	\$899,286	\$1,434,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,577,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(199)
Total	\$1,577,296

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$771,345

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$58,243)
2021	(325,126)
2022	(263,019)
2023	(124,710)
2024	53,550
Thereafter	181,899
Total	(\$535,649)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,085,135	\$45,955	(\$4,023,847)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

Net Pension Liability as of 2018	(\$496,856)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,637)
- Net Difference Between Projected and Actual Investment	(586,775)
- Change of Assumptions	308,743
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,529
Pension Expense/Income	1,577,296
Contributions	(771,345)
Total Activity in FY 2019	542,811
Net Pension Liability as of 2019	\$45,955

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$4,541,929 Proportionate Share: 0.0051383

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$500,417)	\$47,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$860,590	\$168,016
Net Difference Between Projected and Actual	0	429,898
Change of Assumptions	0	816,320
Changes in Proportion and Differences Between	34,354	95,269
Total	\$894,944	\$1,509,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,625,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,135)
Total	\$1,606,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$794,834

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$78,945)
2021	(353,952)
2022	(289,955)
2023	(133,391)
2024	56,017
Thereafter	185,667
Total	(\$614,559)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,239,938	\$47,354	(\$4,146,342)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

Net Pension Liability as of 2018	(\$500,417)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,119)
- Net Difference Between Projected and Actual Investment	(600,690)
- Change of Assumptions	292,517
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,515
Pension Expense/Income	1,606,382
Contributions	(794,834)
Total Activity in FY 2019	547,771
Net Pension Liability as of 2019	\$47,354

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$9,079,398 Proportionate Share: 0.0102715

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$915,182)	\$94,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,720,325	\$335,865
Net Difference Between Projected and Actual	0	859,369
Change of Assumptions	0	1,631,830
Changes in Proportion and Differences Between	34,075	14,272
Total	\$1,754,400	\$2,841,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,249,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,262
Total	\$3,251,683

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,588,881

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$117,299)
2021	(667,041)
2022	(539,109)
2023	(240,958)
2024	118,295
Thereafter	359,176
Total	(\$1,086,936)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,474,675	\$94,662	(\$8,288,568)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

Net Pension Liability as of 2018	(\$915,182)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,979
- Net Difference Between Projected and Actual Investment	(1,171,720)
- Change of Assumptions	396,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,729
Pension Expense/Income	3,251,683
Contributions	(1,588,881)
Total Activity in FY 2019	1,009,844
Net Pension Liability as of 2019	\$94,662

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$8,927,334 Proportionate Share: 0.0100995

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$890,373)	\$93,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,691,518	\$330,241
Net Difference Between Projected and Actual	0	844,979
Change of Assumptions	0	1,604,505
Changes in Proportion and Differences Between	19,737	13,140
Total	\$1,711,255	\$2,792,865

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,195,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(479)
Total	\$3,194,529

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,562,270

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$118,041)
2021	(658,577)
2022	(532,788)
2023	(239,027)
2024	115,417
Thereafter	351,406
Total	(\$1,081,610)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,299,273	\$93,077	(\$8,149,773)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

Net Pension Liability as of 2018	(\$890,373)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,236
- Net Difference Between Projected and Actual Investment	(1,148,863)
- Change of Assumptions	368,407
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,411
Pension Expense/Income	3,194,529
Contributions	(1,562,270)
Total Activity in FY 2019	983,450
Net Pension Liability as of 2019	\$93,077

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,249,897 Proportionate Share: 0.0025453

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$214,908)	\$23,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$426,300	\$83,228
Net Difference Between Projected and Actual	0	212,954
Change of Assumptions	0	404,371
Changes in Proportion and Differences Between	8,515	10,223
Total	\$434,815	\$710,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$805,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(240)
Total	\$804,974

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$393,733

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,868)
2021	(166,095)
2022	(134,393)
2023	(61,344)
2024	28,513
Thereafter	87,226
Total	(\$275,961)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,595,647	\$23,457	(\$2,053,925)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

Net Pension Liability as of 2018	(\$214,908)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,731
- Net Difference Between Projected and Actual Investment	(286,302)
- Change of Assumptions	71,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,132)
Pension Expense/Income	804,974
Contributions	(393,733)
Total Activity in FY 2019	238,365
Net Pension Liability as of 2019	\$23,457

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$2,326,147 Proportionate Share: 0.0026316

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$229,545)	\$24,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440,754	\$86,050
Net Difference Between Projected and Actual	0	220,174
Change of Assumptions	0	418,082
Changes in Proportion and Differences Between	9,375	955
Total	\$450,129	\$725,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$832,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,725
Total	\$834,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,076

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,907)
2021	(169,753)
2022	(136,977)
2023	(61,288)
2024	30,534
Thereafter	91,259
Total	(\$275,132)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,683,654	\$24,253	(\$2,123,565)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

Net Pension Liability as of 2018	(\$229,545)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,043
- Net Difference Between Projected and Actual Investment	(298,517)
- Change of Assumptions	90,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,442)
Pension Expense/Income	834,240
Contributions	(407,076)
Total Activity in FY 2019	253,798
Net Pension Liability as of 2019	\$24,253

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$4,075,776 Proportionate Share: 0.0046109

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$390,572)	\$42,494

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$772,258	\$150,770
Net Difference Between Projected and Actual	0	385,773
Change of Assumptions	0	732,532
Changes in Proportion and Differences Between	32,312	21,990
Total	\$804,570	\$1,291,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,458,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,620
Total	\$1,460,292

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$713,259

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,051)
2021	(298,831)
2022	(241,402)
2023	(106,867)
2024	55,522
Thereafter	157,134
Total	(\$486,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,702,106	\$42,494	(\$3,720,757)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

Net Pension Liability as of 2018	(\$390,572)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,285
- Net Difference Between Projected and Actual Investment	(519,075)
- Change of Assumptions	132,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,084)
Pension Expense/Income	1,460,292
Contributions	(713,259)
Total Activity in FY 2019	433,066
Net Pension Liability as of 2019	\$42,494

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$5,358,315 Proportionate Share: 0.0060619

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$541,761)	\$55,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,015,279	\$198,216
Net Difference Between Projected and Actual	0	507,171
Change of Assumptions	0	963,052
Changes in Proportion and Differences Between	20,717	59,683
Total	\$1,035,996	\$1,728,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,917,701
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,667)
Total	\$1,905,034

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$938,070

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$83,227)
2021	(407,666)
2022	(332,165)
2023	(149,728)
2024	69,023
Thereafter	211,637
Total	(\$692,126)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,181,807	\$55,866	(\$4,891,639)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

Net Pension Liability as of 2018	(\$541,761)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,974
- Net Difference Between Projected and Actual Investment	(692,074)
- Change of Assumptions	237,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,366
Pension Expense/Income	1,905,034
Contributions	(938,070)
Total Activity in FY 2019	597,627
Net Pension Liability as of 2019	\$55,866

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,305,618 Proportionate Share: 0.0014770

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$128,816)	\$13,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$247,376	\$48,296
Net Difference Between Projected and Actual	0	123,574
Change of Assumptions	0	234,651
Changes in Proportion and Differences Between	8,869	11,298
Total	\$256,245	\$417,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$467,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(523)
Total	\$466,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,483

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,717)
2021	(96,767)
2022	(78,371)
2023	(35,565)
2024	16,254
Thereafter	50,592
Total	(\$161,574)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,506,216	\$13,612	(\$1,191,862)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

Net Pension Liability as of 2018	(\$128,816)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,254
- Net Difference Between Projected and Actual Investment	(167,539)
- Change of Assumptions	50,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	682
Pension Expense/Income	466,731
Contributions	(228,483)
Total Activity in FY 2019	142,428
Net Pension Liability as of 2019	\$13,612

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$487,728 Proportionate Share: 0.0005518

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$49,951)	\$5,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,418	\$18,043
Net Difference Between Projected and Actual	0	46,167
Change of Assumptions	0	87,664
Changes in Proportion and Differences Between	9,664	3,011
Total	\$102,082	\$154,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,574
Total	\$176,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,351

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,848)
2021	(34,381)
2022	(27,508)
2023	(11,782)
2024	6,618
Thereafter	19,098
Total	(\$52,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$562,715	\$5,085	(\$445,274)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

Net Pension Liability as of 2018	(\$49,951)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,031
- Net Difference Between Projected and Actual Investment	(63,215)
- Change of Assumptions	23,019
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(586)
Pension Expense/Income	176,138
Contributions	(85,351)
Total Activity in FY 2019	55,036
Net Pension Liability as of 2019	\$5,085

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$2,128,882 Proportionate Share: 0.0024084

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$195,259)	\$22,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$403,372	\$78,752
Net Difference Between Projected and Actual	0	201,500
Change of Assumptions	0	382,622
Changes in Proportion and Differences Between	27,223	18,116
Total	\$430,595	\$680,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$761,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,189
Total	\$765,094

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,744

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$24,846)
2021	(153,746)
2022	(123,750)
2023	(55,357)
2024	27,445
Thereafter	79,859
Total	(\$250,395)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,456,039	\$22,196	(\$1,943,454)

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

Net Pension Liability as of 2018	(\$195,259)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,555
- Net Difference Between Projected and Actual Investment	(268,142)
- Change of Assumptions	50,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,347)
Pension Expense/Income	765,094
Contributions	(359,744)
Total Activity in FY 2019	217,455
Net Pension Liability as of 2019	\$22,196

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$2,093,499 Proportionate Share: 0.0023684

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$192,842)	\$21,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$396,672	\$77,444
Net Difference Between Projected and Actual	0	198,153
Change of Assumptions	0	376,267
Changes in Proportion and Differences Between	31,658	18,431
Total	\$428,330	\$670,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$749,251
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,388
Total	\$753,639

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$353,186

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,181)
2021	(149,940)
2022	(120,442)
2023	(54,070)
2024	27,136
Thereafter	78,532
Total	(\$241,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,415,248	\$21,827	(\$1,911,176)

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

Net Pension Liability as of 2018	(\$192,842)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,519
- Net Difference Between Projected and Actual Investment	(263,970)
- Change of Assumptions	51,037
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,370)
Pension Expense/Income	753,639
Contributions	(353,186)
Total Activity in FY 2019	214,669
Net Pension Liability as of 2019	\$21,827

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$475,551 Proportionate Share: 0.0005380

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$47,771)	\$4,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,107	\$17,592
Net Difference Between Projected and Actual	0	45,012
Change of Assumptions	0	85,472
Changes in Proportion and Differences Between	6,051	3,109
Total	\$96,158	\$151,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	796
Total	\$170,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,221

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,466)
2021	(34,261)
2022	(27,560)
2023	(12,623)
2024	6,022
Thereafter	18,861
Total	(\$55,027)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$548,642	\$4,958	(\$434,138)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

Net Pension Liability as of 2018	(\$47,771)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,198
- Net Difference Between Projected and Actual Investment	(61,316)
- Change of Assumptions	20,380
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(306)
Pension Expense/Income	170,994
Contributions	(83,221)
Total Activity in FY 2019	52,729
Net Pension Liability as of 2019	\$4,958

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$171,279 Proportionate Share: 0.0001938

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$15,217)	\$1,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,459	\$6,337
Net Difference Between Projected and Actual	0	16,214
Change of Assumptions	0	30,789
Changes in Proportion and Differences Between	1,541	1,761
Total	\$34,000	\$55,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27
Total	\$61,336

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,974

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,230)
2021	(12,602)
2022	(10,188)
2023	(4,677)
2024	2,106
Thereafter	6,490
Total	(\$21,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,633	\$1,786	(\$156,387)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

Net Pension Liability as of 2018	(\$15,217)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,996
- Net Difference Between Projected and Actual Investment	(21,408)
- Change of Assumptions	2,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(877)
Pension Expense/Income	61,336
Contributions	(29,974)
Total Activity in FY 2019	17,003
Net Pension Liability as of 2019	\$1,786

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$408,775 Proportionate Share: 0.0004624

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$40,817)	\$4,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,445	\$15,120
Net Difference Between Projected and Actual	0	38,687
Change of Assumptions	0	73,461
Changes in Proportion and Differences Between	1,813	14,620
Total	\$79,258	\$141,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,490)
Total	\$142,792

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,536

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,870)
2021	(33,619)
2022	(27,859)
2023	(13,177)
2024	4,844
Thereafter	16,051
Total	(\$62,630)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$471,546	\$4,261	(\$373,133)

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

Net Pension Liability as of 2018	(\$40,817)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,662
- Net Difference Between Projected and Actual Investment	(52,618)
- Change of Assumptions	16,983
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,795
Pension Expense/Income	142,792
Contributions	(71,536)
Total Activity in FY 2019	45,078
Net Pension Liability as of 2019	\$4,261

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$347,525 Proportionate Share: 0.0003932

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$33,107)	\$3,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,855	\$12,857
Net Difference Between Projected and Actual	0	32,897
Change of Assumptions	0	62,468
Changes in Proportion and Differences Between	633	5,800
Total	\$66,488	\$114,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,270)
Total	\$123,120

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,817

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,848)
2021	(26,892)
2022	(21,995)
2023	(10,325)
2024	4,104
Thereafter	13,422
Total	(\$47,534)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$400,978	\$3,624	(\$317,292)

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

Net Pension Liability as of 2018	(\$33,107)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,037
- Net Difference Between Projected and Actual Investment	(44,197)
- Change of Assumptions	10,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	696
Pension Expense/Income	123,120
Contributions	(60,817)
Total Activity in FY 2019	36,731
Net Pension Liability as of 2019	\$3,624

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$1,985,003 Proportionate Share: 0.0022456

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$193,369)	\$20,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$376,105	\$73,428
Net Difference Between Projected and Actual	0	187,879
Change of Assumptions	0	356,758
Changes in Proportion and Differences Between	32,825	18,781
Total	\$408,930	\$636,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$710,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,128
Total	\$715,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,376

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,011)
2021	(141,198)
2022	(113,229)
2023	(52,191)
2024	23,925
Thereafter	75,788
Total	(\$227,916)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,290,019	\$20,695	(\$1,812,083)

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

Net Pension Liability as of 2018	(\$193,369)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,235
- Net Difference Between Projected and Actual Investment	(253,876)
- Change of Assumptions	71,715
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,164)
Pension Expense/Income	715,530
Contributions	(347,376)
Total Activity in FY 2019	214,064
Net Pension Liability as of 2019	\$20,695

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,520,382 Proportionate Share: 0.0017200

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$156,992)	\$15,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,075	\$56,242
Net Difference Between Projected and Actual	0	143,905
Change of Assumptions	0	273,256
Changes in Proportion and Differences Between	27,544	10,196
Total	\$315,619	\$483,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$544,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,561
Total	\$548,688

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,067

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,460)
2021	(107,516)
2022	(86,094)
2023	(38,251)
2024	20,126
Thereafter	59,215
Total	(\$167,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,754,022	\$15,851	(\$1,387,951)

1977 Fund Net Pension Liability - Unaudited

LOGANSPOUR-FIRE DEPT - 7773200

Net Pension Liability as of 2018	(\$156,992)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,892
- Net Difference Between Projected and Actual Investment	(197,486)
- Change of Assumptions	74,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(795)
Pension Expense/Income	548,688
Contributions	(266,067)
Total Activity in FY 2019	172,843
Net Pension Liability as of 2019	\$15,851

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$149,344 Proportionate Share: 0.0001690

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$15,156)	\$1,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,305	\$5,526
Net Difference Between Projected and Actual	0	14,139
Change of Assumptions	0	26,849
Changes in Proportion and Differences Between	4,323	800
Total	\$32,628	\$47,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	979
Total	\$54,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,135

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$987)
2021	(10,032)
2022	(7,927)
2023	(3,489)
2024	1,932
Thereafter	5,817
Total	(\$14,686)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,343	\$1,557	(\$136,374)

1977 Fund Net Pension Liability - Unaudited

LOGOOTEETEE-POLICE DEPT - 7774100

Net Pension Liability as of 2018	(\$15,156)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,739
- Net Difference Between Projected and Actual Investment	(19,312)
- Change of Assumptions	6,734
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(756)
Pension Expense/Income	54,443
Contributions	(26,135)
Total Activity in FY 2019	16,713
Net Pension Liability as of 2019	\$1,557

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,237,585 Proportionate Share: 0.0014001

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$128,799)	\$12,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,496	\$45,781
Net Difference Between Projected and Actual	0	117,140
Change of Assumptions	0	222,434
Changes in Proportion and Differences Between	18,738	395
Total	\$253,234	\$385,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$442,926
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,027
Total	\$446,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$216,577

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,272)
2021	(87,207)
2022	(69,769)
2023	(30,291)
2024	17,353
Thereafter	49,670
Total	(\$132,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,427,795	\$12,903	(\$1,129,808)

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

Net Pension Liability as of 2018	(\$128,799)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,913
- Net Difference Between Projected and Actual Investment	(161,099)
- Change of Assumptions	62,961
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(449)
Pension Expense/Income	446,953
Contributions	(216,577)
Total Activity in FY 2019	141,702
Net Pension Liability as of 2019	\$12,903

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$1,361,059 Proportionate Share: 0.0015398

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$139,533)	\$14,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,894	\$50,349
Net Difference Between Projected and Actual	0	128,828
Change of Assumptions	0	244,628
Changes in Proportion and Differences Between	22,723	2,690
Total	\$280,617	\$426,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$487,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,374
Total	\$492,494

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,185

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,551)
2021	(94,962)
2022	(75,784)
2023	(34,244)
2024	17,654
Thereafter	54,009
Total	(\$145,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,570,258	\$14,191	(\$1,242,539)

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

Net Pension Liability as of 2018	(\$139,533)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,841
- Net Difference Between Projected and Actual Investment	(176,450)
- Change of Assumptions	64,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,528)
Pension Expense/Income	492,494
Contributions	(238,185)
Total Activity in FY 2019	153,724
Net Pension Liability as of 2019	\$14,191

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$2,875,741 Proportionate Share: 0.0032533

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$308,085)	\$29,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,880	\$106,379
Net Difference Between Projected and Actual	0	272,189
Change of Assumptions	0	516,851
Changes in Proportion and Differences Between	17,618	33,976
Total	\$562,498	\$929,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,029,191
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,660)
Total	\$1,023,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$503,251

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$43,530)
2021	(217,650)
2022	(177,130)
2023	(80,933)
2024	35,601
Thereafter	116,745
Total	(\$366,897)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,317,652	\$29,982	(\$2,625,245)

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

Net Pension Liability as of 2018	(\$308,085)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,809
- Net Difference Between Projected and Actual Investment	(377,338)
- Change of Assumptions	165,811
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,505
Pension Expense/Income	1,023,531
Contributions	(503,251)
Total Activity in FY 2019	338,067
Net Pension Liability as of 2019	\$29,982

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$2,656,009 Proportionate Share: 0.0030047

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$273,562)	\$27,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$503,243	\$98,250
Net Difference Between Projected and Actual	0	251,389
Change of Assumptions	0	477,356
Changes in Proportion and Differences Between	9,796	36,049
Total	\$513,039	\$863,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$950,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,859)
Total	\$942,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,804

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$42,833)
2021	(203,648)
2022	(166,225)
2023	(75,395)
2024	32,479
Thereafter	105,617
Total	(\$350,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,064,134	\$27,691	(\$2,424,637)

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

Net Pension Liability as of 2018	(\$273,562)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,226
- Net Difference Between Projected and Actual Investment	(344,755)
- Change of Assumptions	128,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,089
Pension Expense/Income	942,687
Contributions	(464,804)
Total Activity in FY 2019	301,253
Net Pension Liability as of 2019	\$27,691

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,259,977 Proportionate Share: 0.0014254

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$131,585)	\$13,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,734	\$46,609
Net Difference Between Projected and Actual	0	119,257
Change of Assumptions	0	226,453
Changes in Proportion and Differences Between	17,080	6,808
Total	\$255,814	\$399,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$450,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,599
Total	\$453,529

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,496

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,992)
2021	(90,281)
2022	(72,528)
2023	(33,575)
2024	16,328
Thereafter	50,735
Total	(\$143,313)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,453,595	\$13,136	(\$1,150,224)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

Net Pension Liability as of 2018	(\$131,585)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,454
- Net Difference Between Projected and Actual Investment	(164,167)
- Change of Assumptions	65,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,284
Pension Expense/Income	453,529
Contributions	(220,496)
Total Activity in FY 2019	144,721
Net Pension Liability as of 2019	\$13,136

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,133,396 Proportionate Share: 0.0012822

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$105,502)	\$11,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,750	\$41,926
Net Difference Between Projected and Actual	0	107,276
Change of Assumptions	0	203,703
Changes in Proportion and Differences Between	11,281	10,653
Total	\$226,031	\$363,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	350
Total	\$405,978

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,344

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$14,575)
2021	(83,200)
2022	(67,230)
2023	(30,269)
2024	14,975
Thereafter	42,772
Total	(\$137,527)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,307,562	\$11,817	(\$1,034,669)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

Net Pension Liability as of 2018	(\$105,502)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,363
- Net Difference Between Projected and Actual Investment	(143,284)
- Change of Assumptions	30,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,466)
Pension Expense/Income	405,978
Contributions	(198,344)
Total Activity in FY 2019	117,319
Net Pension Liability as of 2019	\$11,817

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$4,071,110 Proportionate Share: 0.0046057

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$397,701)	\$42,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$771,387	\$150,600
Net Difference Between Projected and Actual	0	385,338
Change of Assumptions	0	731,706
Changes in Proportion and Differences Between	59,584	4,164
Total	\$830,971	\$1,271,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,457,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	14,729
Total	\$1,471,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$711,556

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$38,881)
2021	(285,383)
2022	(228,019)
2023	(102,033)
2024	54,389
Thereafter	159,090
Total	(\$440,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,696,803	\$42,446	(\$3,716,561)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

Net Pension Liability as of 2018	(\$397,701)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,687
- Net Difference Between Projected and Actual Investment	(521,073)
- Change of Assumptions	149,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,198)
Pension Expense/Income	1,471,756
Contributions	(711,556)
Total Activity in FY 2019	440,147
Net Pension Liability as of 2019	\$42,446

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$891,765 Proportionate Share: 0.0010089

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$79,305)	\$9,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,976	\$32,990
Net Difference Between Projected and Actual	0	84,410
Change of Assumptions	0	160,284
Changes in Proportion and Differences Between	24,662	8,753
Total	\$193,638	\$286,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,751
Total	\$324,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,060

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,994)
2021	(59,991)
2022	(47,425)
2023	(23,337)
2024	10,419
Thereafter	33,529
Total	(\$92,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,028,856	\$9,298	(\$814,130)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

Net Pension Liability as of 2018	(\$79,305)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,893
- Net Difference Between Projected and Actual Investment	(111,477)
- Change of Assumptions	15,441
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,114)
Pension Expense/Income	324,920
Contributions	(156,060)
Total Activity in FY 2019	88,603
Net Pension Liability as of 2019	\$9,298

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$4,920,559 Proportionate Share: 0.0055666

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$466,615)	\$51,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$932,324	\$182,021
Net Difference Between Projected and Actual	0	465,732
Change of Assumptions	0	884,364
Changes in Proportion and Differences Between	7,904	66,910
Total	\$940,228	\$1,599,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,761,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,919)
Total	\$1,748,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$861,097

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$77,715)
2021	(375,646)
2022	(306,314)
2023	(144,624)
2024	56,358
Thereafter	189,142
Total	(\$658,799)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,676,710	\$51,302	(\$4,491,958)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

Net Pension Liability as of 2018	(\$466,615)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,534
- Net Difference Between Projected and Actual Investment	(624,987)
- Change of Assumptions	149,574
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,801
Pension Expense/Income	1,748,092
Contributions	(861,097)
Total Activity in FY 2019	517,917
Net Pension Liability as of 2019	\$51,302

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$5,350,990 Proportionate Share: 0.0060536

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$476,171)	\$55,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,013,889	\$197,945
Net Difference Between Projected and Actual	0	506,477
Change of Assumptions	0	961,734
Changes in Proportion and Differences Between	7,850	82,783
Total	\$1,021,739	\$1,748,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,915,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,114)
Total	\$1,898,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936,414

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$86,579)
2021	(410,574)
2022	(335,177)
2023	(156,690)
2024	61,424
Thereafter	200,396
Total	(\$727,200)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,173,343	\$55,790	(\$4,884,942)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

Net Pension Liability as of 2018	(\$476,171)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,910
- Net Difference Between Projected and Actual Investment	(668,994)
- Change of Assumptions	93,378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,880)
Pension Expense/Income	1,898,961
Contributions	(936,414)
Total Activity in FY 2019	531,961
Net Pension Liability as of 2019	\$55,790

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$6,007,566 Proportionate Share: 0.0067964

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$605,936)	\$62,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,138,297	\$222,234
Net Difference Between Projected and Actual	0	568,624
Change of Assumptions	0	1,079,742
Changes in Proportion and Differences Between	30,912	25,574
Total	\$1,169,209	\$1,896,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,150,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	746
Total	\$2,150,808

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,051,317

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$78,366)
2021	(442,117)
2022	(357,468)
2023	(163,709)
2024	76,888
Thereafter	237,807
Total	(\$726,965)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,930,836	\$62,635	(\$5,484,343)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

Net Pension Liability as of 2018	(\$605,936)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,884
- Net Difference Between Projected and Actual Investment	(775,430)
- Change of Assumptions	262,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,718
Pension Expense/Income	2,150,808
Contributions	(1,051,317)
Total Activity in FY 2019	668,571
Net Pension Liability as of 2019	\$62,635

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$6,187,260 Proportionate Share: 0.0069997

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$615,220)	\$64,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,172,347	\$228,881
Net Difference Between Projected and Actual	0	585,633
Change of Assumptions	0	1,112,040
Changes in Proportion and Differences Between	40,829	26,515
Total	\$1,213,176	\$1,953,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,214,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,399
Total	\$2,218,776

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,082,771

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$77,078)
2021	(451,709)
2022	(364,528)
2023	(168,000)
2024	77,774
Thereafter	243,648
Total	(\$739,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,138,157	\$64,509	(\$5,648,395)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

Net Pension Liability as of 2018	(\$615,220)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,400
- Net Difference Between Projected and Actual Investment	(795,607)
- Change of Assumptions	251,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,250)
Pension Expense/Income	2,218,776
Contributions	(1,082,771)
Total Activity in FY 2019	679,729
Net Pension Liability as of 2019	\$64,509

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$279,791 Proportionate Share: 0.0003165

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$33,811)	\$2,917

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,009	\$10,349
Net Difference Between Projected and Actual	0	26,480
Change of Assumptions	0	50,282
Changes in Proportion and Differences Between	10,342	11,603
Total	\$63,351	\$98,714

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(881)
Total	\$99,245

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,964

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,566)
2021	(21,506)
2022	(17,564)
2023	(7,006)
2024	3,772
Thereafter	11,507
Total	(\$35,363)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$322,761	\$2,917	(\$255,399)

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

Net Pension Liability as of 2018	(\$33,811)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,277)
- Net Difference Between Projected and Actual Investment	(38,020)
- Change of Assumptions	24,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,108
Pension Expense/Income	99,245
Contributions	(48,964)
Total Activity in FY 2019	36,728
Net Pension Liability as of 2019	\$2,917

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$489,242 Proportionate Share: 0.0005535

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$55,955)	\$5,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,703	\$18,099
Net Difference Between Projected and Actual	0	46,309
Change of Assumptions	0	87,934
Changes in Proportion and Differences Between	10,051	4,970
Total	\$102,754	\$157,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,037
Total	\$176,138

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,618

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,407)
2021	(35,031)
2022	(28,137)
2023	(12,969)
2024	6,396
Thereafter	20,590
Total	(\$54,558)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$564,448	\$5,101	(\$446,646)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

Net Pension Liability as of 2018	(\$55,955)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,075)
- Net Difference Between Projected and Actual Investment	(65,407)
- Change of Assumptions	36,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,964
Pension Expense/Income	176,138
Contributions	(85,618)
Total Activity in FY 2019	61,056
Net Pension Liability as of 2019	\$5,101

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,021,341 Proportionate Share: 0.0011554

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$105,880)	\$10,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193,513	\$37,780
Net Difference Between Projected and Actual	0	96,667
Change of Assumptions	0	183,558
Changes in Proportion and Differences Between	8,131	7,259
Total	\$201,644	\$325,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(321)
Total	\$365,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,736

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,770)
2021	(75,608)
2022	(61,218)
2023	(27,528)
2024	13,057
Thereafter	41,447
Total	(\$123,620)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,178,254	\$10,648	(\$932,348)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

Net Pension Liability as of 2018	(\$105,880)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,747
- Net Difference Between Projected and Actual Investment	(132,804)
- Change of Assumptions	51,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,074
Pension Expense/Income	365,193
Contributions	(178,736)
Total Activity in FY 2019	116,528
Net Pension Liability as of 2019	\$10,648

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$190,566 Proportionate Share: 0.0002156

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$18,171)	\$1,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,110	\$7,050
Net Difference Between Projected and Actual	0	18,038
Change of Assumptions	0	34,252
Changes in Proportion and Differences Between	865	3,765
Total	\$36,975	\$63,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(612)
Total	\$67,594

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,349

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,121)
2021	(14,660)
2022	(11,974)
2023	(5,794)
2024	2,133
Thereafter	7,286
Total	(\$26,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$219,865	\$1,987	(\$173,978)

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

Net Pension Liability as of 2018	(\$18,171)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,834
- Net Difference Between Projected and Actual Investment	(24,240)
- Change of Assumptions	6,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	307
Pension Expense/Income	67,594
Contributions	(33,349)
Total Activity in FY 2019	20,158
Net Pension Liability as of 2019	\$1,987

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$672,528 Proportionate Share: 0.0007608

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$68,263)	\$7,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,423	\$24,877
Net Difference Between Projected and Actual	0	63,653
Change of Assumptions	0	120,868
Changes in Proportion and Differences Between	4,846	10,770
Total	\$132,269	\$220,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,164)
Total	\$238,517

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,693

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,021)
2021	(51,740)
2022	(42,264)
2023	(18,179)
2024	8,826
Thereafter	26,479
Total	(\$87,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$775,849	\$7,012	(\$613,926)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

Net Pension Liability as of 2018	(\$68,263)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,781
- Net Difference Between Projected and Actual Investment	(86,951)
- Change of Assumptions	30,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,230
Pension Expense/Income	238,517
Contributions	(117,693)
Total Activity in FY 2019	75,275
Net Pension Liability as of 2019	\$7,012

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$333,263 Proportionate Share: 0.0003770

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$34,127)	\$3,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,142	\$12,327
Net Difference Between Projected and Actual	0	31,542
Change of Assumptions	0	59,894
Changes in Proportion and Differences Between	1,302	2,636
Total	\$64,444	\$106,399

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(422)
Total	\$118,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,321

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,809)
2021	(24,987)
2022	(20,291)
2023	(9,318)
2024	4,236
Thereafter	13,214
Total	(\$41,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$384,457	\$3,474	(\$304,219)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

Net Pension Liability as of 2018	(\$34,127)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,439
- Net Difference Between Projected and Actual Investment	(43,190)
- Change of Assumptions	15,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,104
Pension Expense/Income	118,843
Contributions	(58,321)
Total Activity in FY 2019	37,601
Net Pension Liability as of 2019	\$3,474

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$5,115,784 Proportionate Share: 0.0057875

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$505,621)	\$53,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$969,321	\$189,244
Net Difference Between Projected and Actual	0	484,214
Change of Assumptions	0	919,459
Changes in Proportion and Differences Between	23,642	22,105
Total	\$992,963	\$1,615,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,830,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	847
Total	\$1,831,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$895,259

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$66,521)
2021	(376,275)
2022	(304,192)
2023	(139,699)
2024	63,746
Thereafter	200,882
Total	(\$622,059)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,901,979	\$53,337	(\$4,670,213)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

Net Pension Liability as of 2018	(\$505,621)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,159
- Net Difference Between Projected and Actual Investment	(656,782)
- Change of Assumptions	200,910
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190
Pension Expense/Income	1,831,740
Contributions	(895,259)
Total Activity in FY 2019	558,958
Net Pension Liability as of 2019	\$53,337

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$5,347,874 Proportionate Share: 0.0060501

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$551,783)	\$55,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,013,303	\$197,830
Net Difference Between Projected and Actual	0	506,184
Change of Assumptions	0	961,178
Changes in Proportion and Differences Between	29,495	28,301
Total	\$1,042,798	\$1,693,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,913,968
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,527)
Total	\$1,912,441

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$935,878

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$71,950)
2021	(395,758)
2022	(320,404)
2023	(146,217)
2024	69,792
Thereafter	213,842
Total	(\$650,695)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,169,774	\$55,758	(\$4,882,117)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

Net Pension Liability as of 2018	(\$551,783)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,471
- Net Difference Between Projected and Actual Investment	(694,507)
- Change of Assumptions	261,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,536
Pension Expense/Income	1,912,441
Contributions	(935,878)
Total Activity in FY 2019	607,541
Net Pension Liability as of 2019	\$55,758

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$2,990,806 Proportionate Share: 0.0033835

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$292,814)	\$31,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$566,686	\$110,636
Net Difference Between Projected and Actual	0	283,082
Change of Assumptions	0	537,536
Changes in Proportion and Differences Between	28,624	11,331
Total	\$595,310	\$942,585

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,070,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,678
Total	\$1,076,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$523,392

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$33,707)
2021	(214,795)
2022	(172,654)
2023	(79,860)
2024	37,501
Thereafter	116,240
Total	(\$347,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,450,427	\$31,182	(\$2,730,309)

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

Net Pension Liability as of 2018	(\$292,814)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,556
- Net Difference Between Projected and Actual Investment	(383,019)
- Change of Assumptions	111,290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,498)
Pension Expense/Income	1,076,059
Contributions	(523,392)
Total Activity in FY 2019	323,996
Net Pension Liability as of 2019	\$31,182

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$912,398 Proportionate Share: 0.0010322

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$87,085)	\$9,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,878	\$33,752
Net Difference Between Projected and Actual	0	86,359
Change of Assumptions	0	163,985
Changes in Proportion and Differences Between	10,751	10,103
Total	\$183,629	\$294,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$326,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	325
Total	\$326,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$159,669

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,690)
2021	(66,934)
2022	(54,078)
2023	(24,720)
2024	11,945
Thereafter	34,907
Total	(\$110,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,052,617	\$9,513	(\$832,932)

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

Net Pension Liability as of 2018	(\$87,085)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,232
- Net Difference Between Projected and Actual Investment	(116,081)
- Change of Assumptions	28,980
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,729)
Pension Expense/Income	326,865
Contributions	(159,669)
Total Activity in FY 2019	96,598
Net Pension Liability as of 2019	\$9,513

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$4,789,591 Proportionate Share: 0.0054185

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$444,725)	\$49,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$907,519	\$177,178
Net Difference Between Projected and Actual	0	453,341
Change of Assumptions	0	860,836
Changes in Proportion and Differences Between	74,873	68,474
Total	\$982,392	\$1,559,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,714,159
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,277
Total	\$1,718,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$806,659

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$58,797)
2021	(348,801)
2022	(281,314)
2023	(121,061)
2024	59,267
Thereafter	173,269
Total	(\$577,437)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,525,680	\$49,937	(\$4,372,449)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

Net Pension Liability as of 2018	(\$444,725)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,961
- Net Difference Between Projected and Actual Investment	(605,125)
- Change of Assumptions	124,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,548)
Pension Expense/Income	1,718,436
Contributions	(806,659)
Total Activity in FY 2019	494,662
Net Pension Liability as of 2019	\$49,937

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,087,245 Proportionate Share: 0.0057552

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$491,907)	\$53,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$963,911	\$188,188
Net Difference Between Projected and Actual	0	481,511
Change of Assumptions	0	914,327
Changes in Proportion and Differences Between	19,635	72,951
Total	\$983,546	\$1,656,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,820,675
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,024)
Total	\$1,809,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$858,032

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$78,016)
2021	(386,040)
2022	(314,359)
2023	(144,944)
2024	61,165
Thereafter	188,763
Total	(\$673,431)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,869,040	\$53,040	(\$4,644,148)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

Net Pension Liability as of 2018	(\$491,907)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,844
- Net Difference Between Projected and Actual Investment	(649,398)
- Change of Assumptions	175,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,771)
Pension Expense/Income	1,809,651
Contributions	(858,032)
Total Activity in FY 2019	544,947
Net Pension Liability as of 2019	\$53,040

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$1,596,205 Proportionate Share: 0.0018058

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$146,328)	\$16,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302,445	\$59,047
Net Difference Between Projected and Actual	0	151,083
Change of Assumptions	0	286,887
Changes in Proportion and Differences Between	19,426	30,165
Total	\$321,871	\$527,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$571,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,066)
Total	\$570,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,423

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$22,086)
2021	(118,734)
2022	(96,243)
2023	(45,164)
2024	18,396
Thereafter	58,520
Total	(\$205,311)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,841,520	\$16,642	(\$1,457,187)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

Net Pension Liability as of 2018	(\$146,328)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,261
- Net Difference Between Projected and Actual Investment	(201,025)
- Change of Assumptions	37,351
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,398)
Pension Expense/Income	570,204
Contributions	(269,423)
Total Activity in FY 2019	162,970
Net Pension Liability as of 2019	\$16,642

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,459,919 Proportionate Share: 0.0016516

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$140,693)	\$15,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$276,619	\$54,005
Net Difference Between Projected and Actual	0	138,182
Change of Assumptions	0	262,389
Changes in Proportion and Differences Between	17,263	21,676
Total	\$293,882	\$476,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$522,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(215)
Total	\$522,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$246,174

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,440)
2021	(107,835)
2022	(87,265)
2023	(40,243)
2024	17,786
Thereafter	54,627
Total	(\$182,370)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,684,269	\$15,221	(\$1,332,756)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

Net Pension Liability as of 2018	(\$140,693)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,300
- Net Difference Between Projected and Actual Investment	(186,200)
- Change of Assumptions	49,362
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,648)
Pension Expense/Income	522,274
Contributions	(246,174)
Total Activity in FY 2019	155,914
Net Pension Liability as of 2019	\$15,221

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,080,398 Proportionate Share: 0.0012223

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$108,605)	\$11,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,717	\$39,968
Net Difference Between Projected and Actual	0	102,264
Change of Assumptions	0	194,186
Changes in Proportion and Differences Between	9,209	3,618
Total	\$213,926	\$340,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$386,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,170
Total	\$387,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,067

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,057)
2021	(78,476)
2022	(63,252)
2023	(28,510)
2024	14,519
Thereafter	42,666
Total	(\$126,110)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,246,478	\$11,265	(\$986,333)

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

Net Pension Liability as of 2018	(\$108,605)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,980
- Net Difference Between Projected and Actual Investment	(139,331)
- Change of Assumptions	46,465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25)
Pension Expense/Income	387,848
Contributions	(189,067)
Total Activity in FY 2019	119,870
Net Pension Liability as of 2019	\$11,265

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$5,827,682 Proportionate Share: 0.0065929

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$572,987)	\$60,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,104,214	\$215,579
Net Difference Between Projected and Actual	0	551,598
Change of Assumptions	0	1,047,412
Changes in Proportion and Differences Between	100,187	81,626
Total	\$1,204,401	\$1,896,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,085,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,053
Total	\$2,094,737

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,019,681

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$67,687)
2021	(420,547)
2022	(338,432)
2023	(157,960)
2024	72,197
Thereafter	220,615
Total	(\$691,814)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$6,723,310	\$60,760	(\$5,320,129)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

Net Pension Liability as of 2018	(\$572,987)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,197
- Net Difference Between Projected and Actual Investment	(747,158)
- Change of Assumptions	222,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,577)
Pension Expense/Income	2,094,737
Contributions	(1,019,681)
Total Activity in FY 2019	633,747
Net Pension Liability as of 2019	\$60,760

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$8,632,824 Proportionate Share: 0.0097663

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$920,825)	\$90,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,635,712	\$319,345
Net Difference Between Projected and Actual	0	817,101
Change of Assumptions	0	1,551,569
Changes in Proportion and Differences Between	147,686	120,724
Total	\$1,783,398	\$2,808,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,089,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,162
Total	\$3,096,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,510,739

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$106,517)
2021	(629,221)
2022	(507,581)
2023	(231,704)
2024	112,407
Thereafter	337,275
Total	(\$1,025,341)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,959,482	\$90,006	(\$7,880,898)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

Net Pension Liability as of 2018	(\$920,825)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,050
- Net Difference Between Projected and Actual Investment	(1,131,378)
- Change of Assumptions	488,821
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,316
Pension Expense/Income	3,096,761
Contributions	(1,510,739)
Total Activity in FY 2019	1,010,831
Net Pension Liability as of 2019	\$90,006

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7796100
 Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$894,441 Proportionate Share: 0.0010119

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$91,577)	\$9,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,478	\$33,088
Net Difference Between Projected and Actual	0	84,661
Change of Assumptions	0	160,760
Changes in Proportion and Differences Between	5,482	19,022
Total	\$174,960	\$297,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320,118
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,576)
Total	\$316,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,527

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,355)
2021	(69,513)
2022	(56,909)
2023	(27,140)
2024	10,431
Thereafter	35,915
Total	(\$122,571)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,031,916	\$9,326	(\$816,551)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

Net Pension Liability as of 2018	(\$91,577)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,260
- Net Difference Between Projected and Actual Investment	(115,916)
- Change of Assumptions	42,159
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,385
Pension Expense/Income	316,542
Contributions	(156,527)
Total Activity in FY 2019	100,903
Net Pension Liability as of 2019	\$9,326

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$340,053 Proportionate Share: 0.0003847

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$18,075)	\$3,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,432	\$12,579
Net Difference Between Projected and Actual	0	32,186
Change of Assumptions	0	61,117
Changes in Proportion and Differences Between	4,190	7,806
Total	\$68,622	\$113,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,701
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(290)
Total	\$121,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,509

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,767)
2021	(25,357)
2022	(20,565)
2023	(9,472)
2024	3,997
Thereafter	11,098
Total	(\$45,066)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$392,310	\$3,545	(\$310,433)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

Net Pension Liability as of 2018	(\$18,075)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,761
- Net Difference Between Projected and Actual Investment	(38,355)
- Change of Assumptions	(21,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,621)
Pension Expense/Income	121,411
Contributions	(59,509)
Total Activity in FY 2019	21,620
Net Pension Liability as of 2019	\$3,545

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$150,512 Proportionate Share: 0.0001703

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$12,448)	\$1,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,523	\$5,569
Net Difference Between Projected and Actual	0	14,248
Change of Assumptions	0	27,056
Changes in Proportion and Differences Between	3,288	3,403
Total	\$31,811	\$50,276

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	265
Total	\$54,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,340

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,717)
2021	(10,832)
2022	(8,711)
2023	(4,390)
2024	1,647
Thereafter	5,538
Total	(\$18,465)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$173,669	\$1,569	(\$137,423)

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

Net Pension Liability as of 2018	(\$12,448)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,673
- Net Difference Between Projected and Actual Investment	(18,497)
- Change of Assumptions	527
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,486)
Pension Expense/Income	54,140
Contributions	(26,340)
Total Activity in FY 2019	14,017
Net Pension Liability as of 2019	\$1,569

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,451,145 Proportionate Share: 0.0016417

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$119,849)	\$15,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$274,961	\$53,681
Net Difference Between Projected and Actual	0	137,354
Change of Assumptions	0	260,816
Changes in Proportion and Differences Between	11,920	28,960
Total	\$286,881	\$480,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$519,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,427)
Total	\$516,930

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,328

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,536)
2021	(109,401)
2022	(88,954)
2023	(42,258)
2024	16,028
Thereafter	52,191
Total	(\$193,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,674,174	\$15,130	(\$1,324,767)

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

Net Pension Liability as of 2018	(\$119,849)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,901
- Net Difference Between Projected and Actual Investment	(178,258)
- Change of Assumptions	4,749
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,015)
Pension Expense/Income	516,930
Contributions	(247,328)
Total Activity in FY 2019	134,979
Net Pension Liability as of 2019	\$15,130

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,336,645 Proportionate Share: 0.0015121

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$127,102)	\$13,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,255	\$49,444
Net Difference Between Projected and Actual	0	126,510
Change of Assumptions	0	240,227
Changes in Proportion and Differences Between	9,039	14,172
Total	\$262,294	\$430,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$478,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(447)
Total	\$477,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,583

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,047)
2021	(98,976)
2022	(80,143)
2023	(36,854)
2024	16,305
Thereafter	49,656
Total	(\$168,059)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,542,010	\$13,935	(\$1,220,186)

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

Net Pension Liability as of 2018	(\$127,102)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,365
- Net Difference Between Projected and Actual Investment	(169,890)
- Change of Assumptions	41,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,174)
Pension Expense/Income	477,910
Contributions	(226,583)
Total Activity in FY 2019	141,037
Net Pension Liability as of 2019	\$13,935

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$127,352 Proportionate Share: 0.0001441

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$13,530)	\$1,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,135	\$4,712
Net Difference Between Projected and Actual	0	12,056
Change of Assumptions	0	22,893
Changes in Proportion and Differences Between	1,897	4,370
Total	\$26,032	\$44,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(938)
Total	\$44,648

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,264

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,616)
2021	(10,329)
2022	(8,534)
2023	(3,437)
2024	1,791
Thereafter	5,126
Total	(\$17,999)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$146,950	\$1,328	(\$116,281)

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

Net Pension Liability as of 2018	(\$13,530)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	641
- Net Difference Between Projected and Actual Investment	(16,674)
- Change of Assumptions	7,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,421
Pension Expense/Income	44,648
Contributions	(22,264)
Total Activity in FY 2019	14,858
Net Pension Liability as of 2019	\$1,328

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$3,283,820 Proportionate Share: 0.0037150

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$297,614)	\$34,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$622,208	\$121,476
Net Difference Between Projected and Actual	0	310,817
Change of Assumptions	0	590,201
Changes in Proportion and Differences Between	21,992	17,887
Total	\$644,200	\$1,040,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,175,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,641
Total	\$1,177,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$574,662

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,603)
2021	(239,434)
2022	(193,164)
2023	(88,440)
2024	41,147
Thereafter	124,313
Total	(\$396,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,788,484	\$34,237	(\$2,997,813)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

Net Pension Liability as of 2018	(\$297,614)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,575
- Net Difference Between Projected and Actual Investment	(412,393)
- Change of Assumptions	69,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,823)
Pension Expense/Income	1,177,893
Contributions	(574,662)
Total Activity in FY 2019	331,851
Net Pension Liability as of 2019	\$34,237

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$4,371,886 Proportionate Share: 0.0049459

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$441,129)	\$45,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$828,365	\$161,725
Net Difference Between Projected and Actual	0	413,801
Change of Assumptions	0	785,754
Changes in Proportion and Differences Between	31,831	14,785
Total	\$860,196	\$1,376,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,564,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,846
Total	\$1,569,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$765,071

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,726)
2021	(317,436)
2022	(255,835)
2023	(117,757)
2024	55,540
Thereafter	172,345
Total	(\$515,869)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,043,732	\$45,581	(\$3,991,085)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

Net Pension Liability as of 2018	(\$441,129)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,251
- Net Difference Between Projected and Actual Investment	(564,358)
- Change of Assumptions	191,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	679
Pension Expense/Income	1,569,497
Contributions	(765,071)
Total Activity in FY 2019	486,710
Net Pension Liability as of 2019	\$45,581

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,366,004 Proportionate Share: 0.0015454

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$136,623)	\$14,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258,832	\$50,533
Net Difference Between Projected and Actual	0	129,297
Change of Assumptions	0	245,517
Changes in Proportion and Differences Between	12,783	10,491
Total	\$271,615	\$435,838

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$488,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	828
Total	\$489,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,051

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,162)
2021	(99,873)
2022	(80,625)
2023	(36,720)
2024	17,061
Thereafter	53,096
Total	(\$164,223)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,575,969	\$14,242	(\$1,247,058)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

Net Pension Liability as of 2018	(\$136,623)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,635
- Net Difference Between Projected and Actual Investment	(175,926)
- Change of Assumptions	57,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	272
Pension Expense/Income	489,720
Contributions	(239,051)
Total Activity in FY 2019	150,865
Net Pension Liability as of 2019	\$14,242

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$686,101 Proportionate Share: 0.0007762

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$66,136)	\$7,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,002	\$25,381
Net Difference Between Projected and Actual	0	64,941
Change of Assumptions	0	123,315
Changes in Proportion and Differences Between	4,175	9,479
Total	\$134,177	\$223,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$245,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,203)
Total	\$244,350

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$120,068

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,238)
2021	(51,781)
2022	(42,114)
2023	(19,229)
2024	8,119
Thereafter	26,304
Total	(\$88,939)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$791,554	\$7,153	(\$626,353)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

Net Pension Liability as of 2018	(\$66,136)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,810
- Net Difference Between Projected and Actual Investment	(87,513)
- Change of Assumptions	23,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	480
Pension Expense/Income	244,350
Contributions	(120,068)
Total Activity in FY 2019	73,289
Net Pension Liability as of 2019	\$7,153

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$4,878,624 Proportionate Share: 0.0055192

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$557,286)	\$50,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924,385	\$180,471
Net Difference Between Projected and Actual	0	461,766
Change of Assumptions	0	876,834
Changes in Proportion and Differences Between	81,627	57,725
Total	\$1,006,012	\$1,576,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,746,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,615
Total	\$1,749,631

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$853,705

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,628)
2021	(356,022)
2022	(287,280)
2023	(129,010)
2024	61,591
Thereafter	200,565
Total	(\$570,784)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,628,372	\$50,865	(\$4,453,708)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

Net Pension Liability as of 2018	(\$557,286)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(29,727)
- Net Difference Between Projected and Actual Investment	(651,967)
- Change of Assumptions	358,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,903
Pension Expense/Income	1,749,631
Contributions	(853,705)
Total Activity in FY 2019	608,151
Net Pension Liability as of 2019	\$50,865

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$3,636,448 Proportionate Share: 0.0041139

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$380,673)	\$37,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$689,018	\$134,519
Net Difference Between Projected and Actual	0	344,191
Change of Assumptions	0	653,574
Changes in Proportion and Differences Between	42,896	60,055
Total	\$731,914	\$1,192,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,301,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,043)
Total	\$1,297,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$636,383

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$51,928)
2021	(272,109)
2022	(220,870)
2023	(101,405)
2024	41,756
Thereafter	144,131
Total	(\$460,425)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,195,275	\$37,914	(\$3,319,704)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

Net Pension Liability as of 2018	(\$380,673)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,038
- Net Difference Between Projected and Actual Investment	(474,114)
- Change of Assumptions	189,931
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,713
Pension Expense/Income	1,297,402
Contributions	(636,383)
Total Activity in FY 2019	418,587
Net Pension Liability as of 2019	\$37,914

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$500,079 Proportionate Share: 0.0005657

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$52,026)	\$5,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,746	\$18,498
Net Difference Between Projected and Actual	0	47,330
Change of Assumptions	0	89,873
Changes in Proportion and Differences Between	2,337	2,407
Total	\$97,083	\$158,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,961
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(295)
Total	\$178,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,514

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,881)
2021	(37,158)
2022	(30,112)
2023	(13,458)
2024	6,593
Thereafter	19,991
Total	(\$61,025)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$576,890	\$5,213	(\$456,491)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

Net Pension Liability as of 2018	(\$52,026)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,024
- Net Difference Between Projected and Actual Investment	(65,086)
- Change of Assumptions	25,407
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,742
Pension Expense/Income	178,666
Contributions	(87,514)
Total Activity in FY 2019	57,239
Net Pension Liability as of 2019	\$5,213

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$360,273 Proportionate Share: 0.0004076

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$36,668)	\$3,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,267	\$13,328
Net Difference Between Projected and Actual	0	34,102
Change of Assumptions	0	64,755
Changes in Proportion and Differences Between	1,433	1,817
Total	\$69,700	\$114,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(225)
Total	\$128,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,048

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,969)
2021	(26,784)
2022	(21,707)
2023	(9,834)
2024	4,649
Thereafter	14,343
Total	(\$44,302)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$415,663	\$3,756	(\$328,912)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

Net Pension Liability as of 2018	(\$36,668)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,036
- Net Difference Between Projected and Actual Investment	(46,617)
- Change of Assumptions	16,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	838
Pension Expense/Income	128,721
Contributions	(63,048)
Total Activity in FY 2019	40,424
Net Pension Liability as of 2019	\$3,756

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$833,327 Proportionate Share: 0.0009427

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$89,880)	\$8,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,888	\$30,825
Net Difference Between Projected and Actual	0	78,871
Change of Assumptions	0	149,766
Changes in Proportion and Differences Between	7,141	8,228
Total	\$165,029	\$267,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$298,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,318)
Total	\$296,908

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,831

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$12,291)
2021	(62,746)
2022	(51,004)
2023	(22,203)
2024	11,550
Thereafter	34,033
Total	(\$102,661)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$961,347	\$8,688	(\$760,710)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

Net Pension Liability as of 2018	(\$89,880)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,288
- Net Difference Between Projected and Actual Investment	(109,547)
- Change of Assumptions	49,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,357
Pension Expense/Income	296,908
Contributions	(145,831)
Total Activity in FY 2019	98,568
Net Pension Liability as of 2019	\$8,688

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$539,000 Proportionate Share: 0.0006098

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$49,037)	\$5,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,133	\$19,940
Net Difference Between Projected and Actual	0	51,019
Change of Assumptions	0	96,879
Changes in Proportion and Differences Between	1,009	14,215
Total	\$103,142	\$182,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,912
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,918)
Total	\$189,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,326

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,016)
2021	(42,653)
2022	(35,058)
2023	(17,050)
2024	5,566
Thereafter	20,300
Total	(\$78,911)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$621,862	\$5,620	(\$492,077)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

Net Pension Liability as of 2018	(\$49,037)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,118
- Net Difference Between Projected and Actual Investment	(67,755)
- Change of Assumptions	11,778
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	848
Pension Expense/Income	189,994
Contributions	(94,326)
Total Activity in FY 2019	54,657
Net Pension Liability as of 2019	\$5,620

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7805100
 Submission Unit Name: RENNELAER-POLICE DEPT

Wages: \$546,952 Proportionate Share: 0.0006188

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$57,564)	\$5,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,640	\$20,234
Net Difference Between Projected and Actual	0	51,772
Change of Assumptions	0	98,309
Changes in Proportion and Differences Between	10,173	783
Total	\$113,813	\$171,098

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,483
Total	\$198,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,717

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,721)
2021	(37,840)
2022	(30,133)
2023	(13,768)
2024	7,168
Thereafter	22,009
Total	(\$57,285)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$631,040	\$5,703	(\$499,340)

1977 Fund Net Pension Liability - Unaudited

RENSELAER-POLICE DEPT - 7805100

Net Pension Liability as of 2018	(\$57,564)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,494
- Net Difference Between Projected and Actual Investment	(71,419)
- Change of Assumptions	29,243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(576)
Pension Expense/Income	198,242
Contributions	(95,717)
Total Activity in FY 2019	63,267
Net Pension Liability as of 2019	\$5,703

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$4,231,096 Proportionate Share: 0.0047866

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$380,418)	\$44,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$801,685	\$156,516
Net Difference Between Projected and Actual	0	400,473
Change of Assumptions	0	760,446
Changes in Proportion and Differences Between	15,706	45,750
Total	\$817,391	\$1,363,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,514,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,457)
Total	\$1,509,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$740,445

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,175)
2021	(316,359)
2022	(256,742)
2023	(120,695)
2024	49,299
Thereafter	158,878
Total	(\$545,794)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,881,281	\$44,113	(\$3,862,538)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

Net Pension Liability as of 2018	(\$380,418)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,062
- Net Difference Between Projected and Actual Investment	(530,309)
- Change of Assumptions	82,494
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,070)
Pension Expense/Income	1,509,799
Contributions	(740,445)
Total Activity in FY 2019	424,531
Net Pension Liability as of 2019	\$44,113

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$4,035,003 Proportionate Share: 0.0045648

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$391,152)	\$42,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$764,537	\$149,263
Net Difference Between Projected and Actual	0	381,916
Change of Assumptions	0	725,209
Changes in Proportion and Differences Between	14,424	17,179
Total	\$778,961	\$1,273,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,444,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	144
Total	\$1,444,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,123

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$52,991)
2021	(297,304)
2022	(240,450)
2023	(110,372)
2024	49,781
Thereafter	156,730
Total	(\$494,606)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,655,094	\$42,069	(\$3,683,557)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

Net Pension Liability as of 2018	(\$391,152)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,265
- Net Difference Between Projected and Actual Investment	(515,416)
- Change of Assumptions	141,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,254)
Pension Expense/Income	1,444,233
Contributions	(706,123)
Total Activity in FY 2019	433,221
Net Pension Liability as of 2019	\$42,069

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$403,537 Proportionate Share: 0.0004565

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$41,626)	\$4,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,457	\$14,927
Net Difference Between Projected and Actual	0	38,193
Change of Assumptions	0	72,524
Changes in Proportion and Differences Between	4,924	3,471
Total	\$81,381	\$129,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,415
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	392
Total	\$144,807

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,619

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,921)
2021	(29,353)
2022	(23,667)
2023	(10,605)
2024	4,893
Thereafter	15,919
Total	(\$47,734)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$465,530	\$4,207	(\$368,372)

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

Net Pension Liability as of 2018	(\$41,626)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,744
- Net Difference Between Projected and Actual Investment	(52,400)
- Change of Assumptions	19,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	589
Pension Expense/Income	144,807
Contributions	(70,619)
Total Activity in FY 2019	45,833
Net Pension Liability as of 2019	\$4,207

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$605,477 Proportionate Share: 0.0006850

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$58,848)	\$6,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,727	\$22,399
Net Difference Between Projected and Actual	0	57,311
Change of Assumptions	0	108,826
Changes in Proportion and Differences Between	5,760	5,869
Total	\$120,487	\$194,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	296
Total	\$216,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,959

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,680)
2021	(44,341)
2022	(35,810)
2023	(16,923)
2024	7,191
Thereafter	23,645
Total	(\$73,918)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$698,550	\$6,313	(\$552,760)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

Net Pension Liability as of 2018	(\$58,848)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,634
- Net Difference Between Projected and Actual Investment	(77,396)
- Change of Assumptions	21,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(686)
Pension Expense/Income	216,998
Contributions	(105,959)
Total Activity in FY 2019	65,161
Net Pension Liability as of 2019	\$6,313

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$432,536 Proportionate Share: 0.0004893

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$40,553)	\$4,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,951	\$15,999
Net Difference Between Projected and Actual	0	40,937
Change of Assumptions	0	77,735
Changes in Proportion and Differences Between	1,518	6,274
Total	\$83,469	\$140,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,792
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,081)
Total	\$153,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,694

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$6,775)
2021	(32,962)
2022	(26,868)
2023	(12,744)
2024	5,188
Thereafter	16,685
Total	(\$57,476)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$498,979	\$4,509	(\$394,840)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

Net Pension Liability as of 2018	(\$40,553)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,655
- Net Difference Between Projected and Actual Investment	(54,778)
- Change of Assumptions	12,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44
Pension Expense/Income	153,711
Contributions	(75,694)
Total Activity in FY 2019	45,062
Net Pension Liability as of 2019	\$4,509

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$563,190 Proportionate Share: 0.0006371

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$56,281)	\$5,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,705	\$20,832
Net Difference Between Projected and Actual	0	53,303
Change of Assumptions	0	101,216
Changes in Proportion and Differences Between	3,187	2,974
Total	\$109,892	\$178,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,549
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(229)
Total	\$201,320

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,558

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,645)
2021	(41,743)
2022	(33,808)
2023	(14,848)
2024	7,405
Thereafter	22,206
Total	(\$68,433)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$649,702	\$5,871	(\$514,107)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

Net Pension Liability as of 2018	(\$56,281)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,742
- Net Difference Between Projected and Actual Investment	(72,512)
- Change of Assumptions	23,492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	668
Pension Expense/Income	201,320
Contributions	(98,558)
Total Activity in FY 2019	62,152
Net Pension Liability as of 2019	\$5,871

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$768,953 Proportionate Share: 0.0008699

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$68,588)	\$8,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,695	\$28,445
Net Difference Between Projected and Actual	0	72,781
Change of Assumptions	0	138,201
Changes in Proportion and Differences Between	2,196	3,693
Total	\$147,891	\$243,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,196
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74)
Total	\$275,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,568

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,201)
2021	(56,759)
2022	(45,924)
2023	(20,879)
2024	9,543
Thereafter	28,991
Total	(\$95,229)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$887,107	\$8,017	(\$701,964)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

Net Pension Liability as of 2018	(\$68,588)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,033
- Net Difference Between Projected and Actual Investment	(96,190)
- Change of Assumptions	13,779
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,571)
Pension Expense/Income	275,122
Contributions	(134,568)
Total Activity in FY 2019	76,605
Net Pension Liability as of 2019	\$8,017

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$524,397 Proportionate Share: 0.0005933

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$53,564)	\$5,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,369	\$19,400
Net Difference Between Projected and Actual	0	49,639
Change of Assumptions	0	94,257
Changes in Proportion and Differences Between	2,704	3,377
Total	\$102,073	\$166,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(483)
Total	\$187,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,771

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,389)
2021	(39,143)
2022	(31,754)
2023	(13,995)
2024	6,906
Thereafter	20,775
Total	(\$64,600)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$605,036	\$5,468	(\$478,762)

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

Net Pension Liability as of 2018	(\$53,564)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,609
- Net Difference Between Projected and Actual Investment	(67,920)
- Change of Assumptions	24,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,473
Pension Expense/Income	187,209
Contributions	(91,771)
Total Activity in FY 2019	59,032
Net Pension Liability as of 2019	\$5,468

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$324,503 Proportionate Share: 0.0003671

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$31,332)	\$3,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,484	\$12,004
Net Difference Between Projected and Actual	0	30,714
Change of Assumptions	0	58,321
Changes in Proportion and Differences Between	2,490	3,068
Total	\$63,974	\$104,107

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32)
Total	\$116,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,789

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,306)
2021	(23,954)
2022	(19,381)
2023	(9,067)
2024	4,018
Thereafter	12,557
Total	(\$40,133)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$374,361	\$3,383	(\$296,231)

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

Net Pension Liability as of 2018	(\$31,332)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,984
- Net Difference Between Projected and Actual Investment	(41,407)
- Change of Assumptions	11,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(278)
Pension Expense/Income	116,101
Contributions	(56,789)
Total Activity in FY 2019	34,715
Net Pension Liability as of 2019	\$3,383

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,374,684 Proportionate Share: 0.0038178

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$342,607)	\$35,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$639,425	\$124,837
Net Difference Between Projected and Actual	0	319,418
Change of Assumptions	0	606,533
Changes in Proportion and Differences Between	10,949	7,548
Total	\$650,374	\$1,058,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,207,773
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	81
Total	\$1,207,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$590,569

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,359)
2021	(248,692)
2022	(201,141)
2023	(90,645)
2024	43,639
Thereafter	133,236
Total	(\$407,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,893,318	\$35,185	(\$3,080,767)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

Net Pension Liability as of 2018	(\$342,607)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,970
- Net Difference Between Projected and Actual Investment	(436,350)
- Change of Assumptions	152,626
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,261
Pension Expense/Income	1,207,854
Contributions	(590,569)
Total Activity in FY 2019	377,792
Net Pension Liability as of 2019	\$35,185

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,111,052 Proportionate Share: 0.0012569

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$105,414)	\$11,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,512	\$41,099
Net Difference Between Projected and Actual	0	105,159
Change of Assumptions	0	199,683
Changes in Proportion and Differences Between	1,869	5,891
Total	\$212,381	\$351,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,624
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(746)
Total	\$396,878

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,434

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,376)
2021	(82,646)
2022	(66,992)
2023	(30,688)
2024	13,505
Thereafter	42,746
Total	(\$139,451)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,281,762	\$11,584	(\$1,014,253)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

Net Pension Liability as of 2018	(\$105,414)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,074
- Net Difference Between Projected and Actual Investment	(141,137)
- Change of Assumptions	33,897
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,280)
Pension Expense/Income	396,878
Contributions	(194,434)
Total Activity in FY 2019	116,998
Net Pension Liability as of 2019	\$11,584

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$808,339 Proportionate Share: 0.0009145

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$74,557)	\$8,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,165	\$29,903
Net Difference Between Projected and Actual	0	76,512
Change of Assumptions	0	145,286
Changes in Proportion and Differences Between	3,009	5,387
Total	\$156,174	\$257,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(196)
Total	\$289,109

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,461

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,841)
2021	(59,786)
2022	(48,396)
2023	(22,390)
2024	9,782
Thereafter	30,717
Total	(\$100,914)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$932,589	\$8,428	(\$737,954)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

Net Pension Liability as of 2018	(\$74,557)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,759
- Net Difference Between Projected and Actual Investment	(101,958)
- Change of Assumptions	19,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,384)
Pension Expense/Income	289,109
Contributions	(141,461)
Total Activity in FY 2019	82,985
Net Pension Liability as of 2019	\$8,428

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$85,435 Proportionate Share: 0.0000967

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$6,602)	\$891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,196	\$3,162
Net Difference Between Projected and Actual	0	8,090
Change of Assumptions	0	15,363
Changes in Proportion and Differences Between	1,368	6,627
Total	\$17,564	\$33,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(870)
Total	\$29,721

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,952

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,996)
2021	(7,171)
2022	(5,967)
2023	(3,178)
2024	207
Thereafter	2,427
Total	(\$15,678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$98,613	\$891	(\$78,032)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

Net Pension Liability as of 2018	(\$6,602)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,869
- Net Difference Between Projected and Actual Investment	(10,343)
- Change of Assumptions	(734)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68)
Pension Expense/Income	29,721
Contributions	(14,952)
Total Activity in FY 2019	7,493
Net Pension Liability as of 2019	\$891

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$837,799 Proportionate Share: 0.0009478

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$83,410)	\$8,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,743	\$30,992
Net Difference Between Projected and Actual	0	79,298
Change of Assumptions	0	150,577
Changes in Proportion and Differences Between	2,463	2,534
Total	\$161,206	\$263,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,839
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12
Total	\$299,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,615

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,021)
2021	(61,748)
2022	(49,943)
2023	(22,701)
2024	10,371
Thereafter	32,847
Total	(\$102,195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$966,548	\$8,735	(\$764,825)

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

Net Pension Liability as of 2018	(\$83,410)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,959
- Net Difference Between Projected and Actual Investment	(107,766)
- Change of Assumptions	34,245
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	471
Pension Expense/Income	299,851
Contributions	(146,615)
Total Activity in FY 2019	92,145
Net Pension Liability as of 2019	\$8,735

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$2,555,147 Proportionate Share: 0.0028906

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$252,876)	\$26,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$484,133	\$94,519
Net Difference Between Projected and Actual	0	241,843
Change of Assumptions	0	459,229
Changes in Proportion and Differences Between	8,025	17,848
Total	\$492,158	\$813,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$914,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,832)
Total	\$911,618

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$447,414

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,480)
2021	(191,188)
2022	(155,186)
2023	(70,396)
2024	31,843
Thereafter	100,126
Total	(\$321,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,947,777	\$26,640	(\$2,332,564)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

Net Pension Liability as of 2018	(\$252,876)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,563
- Net Difference Between Projected and Actual Investment	(328,150)
- Change of Assumptions	101,101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,798
Pension Expense/Income	911,618
Contributions	(447,414)
Total Activity in FY 2019	279,516
Net Pension Liability as of 2019	\$26,640

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$2,494,723 Proportionate Share: 0.0028223

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$278,837)	\$26,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$472,694	\$92,286
Net Difference Between Projected and Actual	0	236,129
Change of Assumptions	0	448,378
Changes in Proportion and Differences Between	26,342	21,540
Total	\$499,036	\$798,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$892,843
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(116)
Total	\$892,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,857

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,969)
2021	(184,022)
2022	(148,870)
2023	(67,898)
2024	31,460
Thereafter	103,002
Total	(\$299,297)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,878,126	\$26,010	(\$2,277,450)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

Net Pension Liability as of 2018	(\$278,837)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,681)
- Net Difference Between Projected and Actual Investment	(331,296)
- Change of Assumptions	169,476
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,478
Pension Expense/Income	892,727
Contributions	(436,857)
Total Activity in FY 2019	304,847
Net Pension Liability as of 2019	\$26,010

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$2,723,026 Proportionate Share: 0.0030806

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$273,553)	\$28,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$515,955	\$100,732
Net Difference Between Projected and Actual	0	257,740
Change of Assumptions	0	489,414
Changes in Proportion and Differences Between	8,172	40,730
Total	\$524,127	\$888,616

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$974,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,522)
Total	\$966,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$476,527

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,382)
2021	(209,259)
2022	(170,890)
2023	(78,444)
2024	32,504
Thereafter	105,982
Total	(\$364,489)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,141,536	\$28,391	(\$2,485,885)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

Net Pension Liability as of 2018	(\$273,553)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,469
- Net Difference Between Projected and Actual Investment	(351,103)
- Change of Assumptions	116,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,338
Pension Expense/Income	966,035
Contributions	(476,527)
Total Activity in FY 2019	301,944
Net Pension Liability as of 2019	\$28,391

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$3,783,732 Proportionate Share: 0.0042805

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$385,068)	\$39,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$716,921	\$139,967
Net Difference Between Projected and Actual	0	358,130
Change of Assumptions	0	680,042
Changes in Proportion and Differences Between	14,785	14,362
Total	\$731,706	\$1,192,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,354,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(404)
Total	\$1,353,745

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$662,157

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$50,230)
2021	(279,327)
2022	(226,013)
2023	(102,384)
2024	47,460
Thereafter	149,699
Total	(\$460,795)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,365,170	\$39,449	(\$3,454,142)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

Net Pension Liability as of 2018	(\$385,068)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,391
- Net Difference Between Projected and Actual Investment	(489,554)
- Change of Assumptions	173,203
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,889
Pension Expense/Income	1,353,745
Contributions	(662,157)
Total Activity in FY 2019	424,517
Net Pension Liability as of 2019	\$39,449

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$14,385,011 Proportionate Share: 0.0162738

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,450,622)	\$149,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,725,622	\$532,132
Net Difference Between Projected and Actual	0	1,361,554
Change of Assumptions	0	2,585,414
Changes in Proportion and Differences Between	37,846	68,086
Total	\$2,763,468	\$4,547,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,148,267
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,447)
Total	\$5,137,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,517,402

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$199,878)
2021	(1,070,870)
2022	(868,179)
2023	(394,318)
2024	181,721
Thereafter	567,806
Total	(\$1,783,718)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,595,703	\$149,979	(\$13,132,114)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

Net Pension Liability as of 2018	(\$1,450,622)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,694
- Net Difference Between Projected and Actual Investment	(1,856,650)
- Change of Assumptions	628,913
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,226
Pension Expense/Income	5,137,820
Contributions	(2,517,402)
Total Activity in FY 2019	1,600,601
Net Pension Liability as of 2019	\$149,979

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$15,509,357 Proportionate Share: 0.0175457

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$1,571,289)	\$161,701

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,938,647	\$573,722
Net Difference Between Projected and Actual	0	1,467,968
Change of Assumptions	0	2,787,481
Changes in Proportion and Differences Between	76,701	19,659
Total	\$3,015,348	\$4,848,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,550,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,304
Total	\$5,562,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,714,233

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$191,932)
2021	(1,130,997)
2022	(912,465)
2023	(410,608)
2024	198,952
Thereafter	613,568
Total	(\$1,833,482)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$17,892,762	\$161,701	(\$14,158,471)

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

Net Pension Liability as of 2018	(\$1,571,289)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,616
- Net Difference Between Projected and Actual Investment	(2,004,248)
- Change of Assumptions	694,223
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,692
Pension Expense/Income	5,562,940
Contributions	(2,714,233)
Total Activity in FY 2019	1,732,990
Net Pension Liability as of 2019	\$161,701

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,232,280 Proportionate Share: 0.0025254

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$227,628)	\$23,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$422,967	\$82,577
Net Difference Between Projected and Actual	0	211,289
Change of Assumptions	0	401,210
Changes in Proportion and Differences Between	14,429	30,474
Total	\$437,396	\$725,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$798,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,333)
Total	\$795,585

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$390,651

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$32,730)
2021	(167,892)
2022	(136,438)
2023	(64,081)
2024	25,296
Thereafter	87,691
Total	(\$288,154)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,575,354	\$23,274	(\$2,037,867)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

Net Pension Liability as of 2018	(\$227,628)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,389
- Net Difference Between Projected and Actual Investment	(288,978)
- Change of Assumptions	103,175
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,382
Pension Expense/Income	795,585
Contributions	(390,651)
Total Activity in FY 2019	250,902
Net Pension Liability as of 2019	\$23,274

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,337,644 Proportionate Share: 0.0026446

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$237,123)	\$24,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$442,932	\$86,475
Net Difference Between Projected and Actual	0	221,262
Change of Assumptions	0	420,147
Changes in Proportion and Differences Between	11,564	36,281
Total	\$454,496	\$764,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$836,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,195)
Total	\$831,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$409,090

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$35,980)
2021	(177,522)
2022	(144,583)
2023	(68,764)
2024	25,502
Thereafter	91,678
Total	(\$309,669)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,696,911	\$24,373	(\$2,134,055)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

Net Pension Liability as of 2018	(\$237,123)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,277
- Net Difference Between Projected and Actual Investment	(302,192)
- Change of Assumptions	105,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,793
Pension Expense/Income	831,432
Contributions	(409,090)
Total Activity in FY 2019	261,496
Net Pension Liability as of 2019	\$24,373

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$220,407 Proportionate Share: 0.0002493

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$20,800)	\$2,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,754	\$8,152
Net Difference Between Projected and Actual	0	20,858
Change of Assumptions	0	39,606
Changes in Proportion and Differences Between	5,749	3,151
Total	\$47,503	\$71,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	926
Total	\$79,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,120

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,976)
2021	(15,319)
2022	(12,214)
2023	(5,571)
2024	2,697
Thereafter	8,119
Total	(\$24,264)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$254,231	\$2,298	(\$201,172)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

Net Pension Liability as of 2018	(\$20,800)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,727
- Net Difference Between Projected and Actual Investment	(27,957)
- Change of Assumptions	6,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,828)
Pension Expense/Income	79,793
Contributions	(37,120)
Total Activity in FY 2019	23,098
Net Pension Liability as of 2019	\$2,298

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$112,391 Proportionate Share: 0.0001271

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$13,450)	\$1,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,287	\$4,156
Net Difference Between Projected and Actual	0	10,634
Change of Assumptions	0	20,192
Changes in Proportion and Differences Between	4,893	3,705
Total	\$26,180	\$38,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	154
Total	\$40,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,750

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$1,325)
2021	(8,128)
2022	(6,545)
2023	(2,968)
2024	1,826
Thereafter	4,633
Total	(\$12,507)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$129,614	\$1,171	(\$102,563)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

Net Pension Liability as of 2018	(\$13,450)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,542)
- Net Difference Between Projected and Actual Investment	(15,225)
- Change of Assumptions	9,612
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164
Pension Expense/Income	40,362
Contributions	(18,750)
Total Activity in FY 2019	14,621
Net Pension Liability as of 2019	\$1,171

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$657,267 Proportionate Share: 0.0007436

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$61,010)	\$6,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,542	\$24,315
Net Difference Between Projected and Actual	0	62,214
Change of Assumptions	0	118,136
Changes in Proportion and Differences Between	1,874	10,401
Total	\$126,416	\$215,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,936)
Total	\$233,304

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,021

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,593)
2021	(50,391)
2022	(41,129)
2023	(19,448)
2024	7,794
Thereafter	25,117
Total	(\$88,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$758,309	\$6,853	(\$600,047)

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

Net Pension Liability as of 2018	(\$61,010)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,531
- Net Difference Between Projected and Actual Investment	(83,037)
- Change of Assumptions	17,052
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34
Pension Expense/Income	233,304
Contributions	(115,021)
Total Activity in FY 2019	67,863
Net Pension Liability as of 2019	\$6,853

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$7,413,568 Proportionate Share: 0.0083870

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$765,091)	\$77,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,404,699	\$274,244
Net Difference Between Projected and Actual	0	701,702
Change of Assumptions	0	1,332,440
Changes in Proportion and Differences Between	65,637	105,492
Total	\$1,470,336	\$2,413,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,653,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,151)
Total	\$2,643,102

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,297,370

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$107,777)
2021	(556,659)
2022	(452,199)
2023	(208,159)
2024	87,460
Thereafter	293,792
Total	(\$943,542)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,552,899	\$77,294	(\$6,767,875)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

Net Pension Liability as of 2018	(\$765,091)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,333
- Net Difference Between Projected and Actual Investment	(962,827)
- Change of Assumptions	362,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,278
Pension Expense/Income	2,643,102
Contributions	(1,297,370)
Total Activity in FY 2019	842,385
Net Pension Liability as of 2019	\$77,294

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$9,030,650 Proportionate Share: 0.0102164

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$948,139)	\$94,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,711,097	\$334,063
Net Difference Between Projected and Actual	0	854,759
Change of Assumptions	0	1,623,077
Changes in Proportion and Differences Between	145,785	152,683
Total	\$1,856,882	\$2,964,582

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,231,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,213)
Total	\$3,228,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,580,357

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$122,132)
2021	(668,925)
2022	(541,679)
2023	(246,062)
2024	111,136
Thereafter	359,962
Total	(\$1,107,700)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,418,485	\$94,154	(\$8,244,106)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

Net Pension Liability as of 2018	(\$948,139)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,799
- Net Difference Between Projected and Actual Investment	(1,178,358)
- Change of Assumptions	477,836
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,596
Pension Expense/Income	3,228,777
Contributions	(1,580,357)
Total Activity in FY 2019	1,042,293
Net Pension Liability as of 2019	\$94,154

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$584,268 Proportionate Share: 0.0006610

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$56,492)	\$6,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,708	\$21,614
Net Difference Between Projected and Actual	0	55,303
Change of Assumptions	0	105,013
Changes in Proportion and Differences Between	4,264	4,159
Total	\$114,972	\$186,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,109
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	326
Total	\$209,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,245

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,369)
2021	(42,747)
2022	(34,514)
2023	(16,156)
2024	7,078
Thereafter	22,591
Total	(\$71,117)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$674,075	\$6,092	(\$533,393)

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

Net Pension Liability as of 2018	(\$56,492)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,671
- Net Difference Between Projected and Actual Investment	(74,584)
- Change of Assumptions	20,163
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(856)
Pension Expense/Income	209,435
Contributions	(102,245)
Total Activity in FY 2019	62,584
Net Pension Liability as of 2019	\$6,092

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$582,659 Proportionate Share: 0.0006592

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$59,270)	\$6,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,406	\$21,555
Net Difference Between Projected and Actual	0	55,152
Change of Assumptions	0	104,727
Changes in Proportion and Differences Between	2,106	4,711
Total	\$112,512	\$186,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(775)
Total	\$207,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,965

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,450)
2021	(43,731)
2022	(35,521)
2023	(16,291)
2024	7,355
Thereafter	23,005
Total	(\$73,633)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$672,239	\$6,075	(\$531,940)

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

Net Pension Liability as of 2018	(\$59,270)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,571
- Net Difference Between Projected and Actual Investment	(75,381)
- Change of Assumptions	26,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,751
Pension Expense/Income	207,765
Contributions	(101,965)
Total Activity in FY 2019	65,345
Net Pension Liability as of 2019	\$6,075

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$342,404 Proportionate Share: 0.0003874

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$26,945)	\$3,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,884	\$12,667
Net Difference Between Projected and Actual	0	32,412
Change of Assumptions	0	61,546
Changes in Proportion and Differences Between	1,923	6,680
Total	\$66,807	\$113,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(875)
Total	\$121,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,915

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,384)
2021	(26,118)
2022	(21,293)
2023	(10,001)
2024	3,859
Thereafter	12,439
Total	(\$46,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$395,063	\$3,570	(\$312,612)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

Net Pension Liability as of 2018	(\$26,945)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,811
- Net Difference Between Projected and Actual Investment	(41,608)
- Change of Assumptions	(1,841)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,612)
Pension Expense/Income	121,680
Contributions	(59,915)
Total Activity in FY 2019	30,515
Net Pension Liability as of 2019	\$3,570

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$228,814 Proportionate Share: 0.0002589

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$22,866)	\$2,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,362	\$8,466
Net Difference Between Projected and Actual	0	21,661
Change of Assumptions	0	41,131
Changes in Proportion and Differences Between	1,781	3,626
Total	\$45,143	\$74,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(465)
Total	\$81,439

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,038

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,479)
2021	(17,335)
2022	(14,111)
2023	(6,617)
2024	2,754
Thereafter	9,047
Total	(\$29,741)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$264,021	\$2,386	(\$208,919)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

Net Pension Liability as of 2018	(\$22,866)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,153
- Net Difference Between Projected and Actual Investment	(29,465)
- Change of Assumptions	9,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	628
Pension Expense/Income	81,439
Contributions	(40,038)
Total Activity in FY 2019	25,252
Net Pension Liability as of 2019	\$2,386

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$3,839,022 Proportionate Share: 0.0043431

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$381,895)	\$40,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$727,405	\$142,014
Net Difference Between Projected and Actual	0	363,367
Change of Assumptions	0	689,987
Changes in Proportion and Differences Between	20,881	1,212
Total	\$748,286	\$1,196,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,373,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,616
Total	\$1,377,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$671,827

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$46,937)
2021	(279,385)
2022	(225,292)
2023	(100,045)
2024	51,400
Thereafter	151,965
Total	(\$448,294)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,429,008	\$40,026	(\$3,504,657)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

Net Pension Liability as of 2018	(\$381,895)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,234
- Net Difference Between Projected and Actual Investment	(493,707)
- Change of Assumptions	156,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,574)
Pension Expense/Income	1,377,569
Contributions	(671,827)
Total Activity in FY 2019	421,921
Net Pension Liability as of 2019	\$40,026

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$4,360,411 Proportionate Share: 0.0049329

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$453,745)	\$45,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$826,188	\$161,299
Net Difference Between Projected and Actual	0	412,713
Change of Assumptions	0	783,688
Changes in Proportion and Differences Between	26,131	7,804
Total	\$852,319	\$1,365,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,560,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,733
Total	\$1,563,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$763,076

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$54,686)
2021	(318,700)
2022	(257,261)
2023	(114,253)
2024	57,409
Thereafter	174,306
Total	(\$513,185)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,030,475	\$45,461	(\$3,980,595)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

Net Pension Liability as of 2018	(\$453,745)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,988
- Net Difference Between Projected and Actual Investment	(567,576)
- Change of Assumptions	221,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,867
Pension Expense/Income	1,563,271
Contributions	(763,076)
Total Activity in FY 2019	499,206
Net Pension Liability as of 2019	\$45,461

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$1,614,946 Proportionate Share: 0.0018270

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$163,655)	\$16,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$305,996	\$59,741
Net Difference Between Projected and Actual	0	152,857
Change of Assumptions	0	290,255
Changes in Proportion and Differences Between	22,320	4,966
Total	\$328,316	\$507,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$577,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,874
Total	\$582,851

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,618

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$16,392)
2021	(114,175)
2022	(91,419)
2023	(41,905)
2024	20,371
Thereafter	64,017
Total	(\$179,503)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,863,139	\$16,838	(\$1,474,294)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

Net Pension Liability as of 2018	(\$163,655)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,064
- Net Difference Between Projected and Actual Investment	(208,712)
- Change of Assumptions	72,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,469)
Pension Expense/Income	582,851
Contributions	(282,618)
Total Activity in FY 2019	180,493
Net Pension Liability as of 2019	\$16,838

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$1,594,090 Proportionate Share: 0.0018034

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$163,963)	\$16,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302,043	\$58,969
Net Difference Between Projected and Actual	0	150,882
Change of Assumptions	0	286,506
Changes in Proportion and Differences Between	14,904	5,630
Total	\$316,947	\$501,987

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$570,511
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,427
Total	\$572,938

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,968

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$18,564)
2021	(115,084)
2022	(92,622)
2023	(42,120)
2024	19,947
Thereafter	63,403
Total	(\$185,040)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,839,072	\$16,620	(\$1,455,250)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

Net Pension Liability as of 2018	(\$163,963)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,456
- Net Difference Between Projected and Actual Investment	(206,842)
- Change of Assumptions	76,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,191
Pension Expense/Income	572,938
Contributions	(278,968)
Total Activity in FY 2019	180,583
Net Pension Liability as of 2019	\$16,620

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,532,917 Proportionate Share: 0.0017342

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$151,559)	\$15,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,453	\$56,706
Net Difference Between Projected and Actual	0	145,093
Change of Assumptions	0	275,512
Changes in Proportion and Differences Between	7,712	4,363
Total	\$298,165	\$481,674

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$548,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,184
Total	\$549,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,261

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$19,003)
2021	(111,820)
2022	(90,220)
2023	(41,264)
2024	18,908
Thereafter	59,890
Total	(\$183,509)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,768,503	\$15,982	(\$1,399,410)

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

Net Pension Liability as of 2018	(\$151,559)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,348
- Net Difference Between Projected and Actual Investment	(196,820)
- Change of Assumptions	60,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(846)
Pension Expense/Income	549,804
Contributions	(268,261)
Total Activity in FY 2019	167,541
Net Pension Liability as of 2019	\$15,982

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$1,734,620 Proportionate Share: 0.0019624

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$180,218)	\$18,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$328,673	\$64,168
Net Difference Between Projected and Actual	0	164,185
Change of Assumptions	0	311,766
Changes in Proportion and Differences Between	18,138	9,869
Total	\$346,811	\$549,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$620,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,101
Total	\$622,912

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,559

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,742)
2021	(125,771)
2022	(101,330)
2023	(46,618)
2024	22,114
Thereafter	69,170
Total	(\$203,177)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,001,217	\$18,085	(\$1,583,555)

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

Net Pension Liability as of 2018	(\$180,218)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,321
- Net Difference Between Projected and Actual Investment	(225,693)
- Change of Assumptions	87,566
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,756
Pension Expense/Income	622,912
Contributions	(303,559)
Total Activity in FY 2019	198,303
Net Pension Liability as of 2019	\$18,085

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,185,336 Proportionate Share: 0.0024723

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$209,519)	\$22,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$414,074	\$80,841
Net Difference Between Projected and Actual	0	206,846
Change of Assumptions	0	392,774
Changes in Proportion and Differences Between	19,339	11,165
Total	\$433,413	\$691,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$782,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,291
Total	\$785,411

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$382,435

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$25,488)
2021	(157,808)
2022	(127,016)
2023	(59,028)
2024	26,649
Thereafter	84,478
Total	(\$258,213)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,521,203	\$22,785	(\$1,995,018)

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

Net Pension Liability as of 2018	(\$209,519)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,373
- Net Difference Between Projected and Actual Investment	(278,355)
- Change of Assumptions	71,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,173)
Pension Expense/Income	785,411
Contributions	(382,435)
Total Activity in FY 2019	232,304
Net Pension Liability as of 2019	\$22,785

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,143,827 Proportionate Share: 0.0024253

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$206,688)	\$22,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$406,202	\$79,304
Net Difference Between Projected and Actual	0	202,914
Change of Assumptions	0	385,307
Changes in Proportion and Differences Between	6,160	13,588
Total	\$412,362	\$681,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$767,251
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,210)
Total	\$765,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,171

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$30,441)
2021	(160,246)
2022	(130,039)
2023	(58,594)
2024	27,396
Thereafter	83,173
Total	(\$268,751)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,473,274	\$22,351	(\$1,957,091)

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

Net Pension Liability as of 2018	(\$206,688)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,968
- Net Difference Between Projected and Actual Investment	(273,456)
- Change of Assumptions	72,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21)
Pension Expense/Income	765,041
Contributions	(375,171)
Total Activity in FY 2019	229,039
Net Pension Liability as of 2019	\$22,351

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$897,146 Proportionate Share: 0.0010149

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$92,491)	\$9,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,981	\$33,186
Net Difference Between Projected and Actual	0	84,912
Change of Assumptions	0	161,237
Changes in Proportion and Differences Between	12,420	595
Total	\$182,401	\$279,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,774
Total	\$323,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,001

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,040)
2021	(63,358)
2022	(50,718)
2023	(22,196)
2024	12,077
Thereafter	35,706
Total	(\$97,529)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,034,975	\$9,353	(\$818,972)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

Net Pension Liability as of 2018	(\$92,491)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,395
- Net Difference Between Projected and Actual Investment	(116,479)
- Change of Assumptions	43,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(620)
Pension Expense/Income	323,841
Contributions	(157,001)
Total Activity in FY 2019	101,844
Net Pension Liability as of 2019	\$9,353

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$762,994 Proportionate Share: 0.0008632

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$77,107)	\$7,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,573	\$28,226
Net Difference Between Projected and Actual	0	72,220
Change of Assumptions	0	137,136
Changes in Proportion and Differences Between	3,197	630
Total	\$147,770	\$238,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	508
Total	\$273,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,523

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,541)
2021	(55,740)
2022	(44,989)
2023	(20,128)
2024	9,866
Thereafter	30,090
Total	(\$90,442)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$880,274	\$7,955	(\$696,558)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

Net Pension Liability as of 2018	(\$77,107)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,305
- Net Difference Between Projected and Actual Investment	(98,537)
- Change of Assumptions	33,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	514
Pension Expense/Income	273,584
Contributions	(133,523)
Total Activity in FY 2019	85,062
Net Pension Liability as of 2019	\$7,955

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$2,927,316 Proportionate Share: 0.0033117

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$300,946)	\$30,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$554,661	\$108,288
Net Difference Between Projected and Actual	0	277,075
Change of Assumptions	0	526,129
Changes in Proportion and Differences Between	12,831	18,124
Total	\$567,492	\$929,616

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,047,667
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,775)
Total	\$1,045,892

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$512,281

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$40,325)
2021	(217,571)
2022	(176,323)
2023	(81,000)
2024	36,992
Thereafter	116,103
Total	(\$362,124)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,377,207	\$30,521	(\$2,672,370)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

Net Pension Liability as of 2018	(\$300,946)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,590
- Net Difference Between Projected and Actual Investment	(379,788)
- Change of Assumptions	140,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,338
Pension Expense/Income	1,045,892
Contributions	(512,281)
Total Activity in FY 2019	331,467
Net Pension Liability as of 2019	\$30,521

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$2,825,549 Proportionate Share: 0.0031965

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$287,698)	\$29,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$535,367	\$104,521
Net Difference Between Projected and Actual	0	267,436
Change of Assumptions	0	507,827
Changes in Proportion and Differences Between	38,903	1,641
Total	\$574,270	\$881,425

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,011,223
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,488
Total	\$1,019,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$494,472

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$28,718)
2021	(199,798)
2022	(159,986)
2023	(68,933)
2024	38,303
Thereafter	111,977
Total	(\$307,155)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,259,728	\$29,459	(\$2,579,410)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

Net Pension Liability as of 2018	(\$287,698)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,455
- Net Difference Between Projected and Actual Investment	(365,627)
- Change of Assumptions	129,662
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,572)
Pension Expense/Income	1,019,711
Contributions	(494,472)
Total Activity in FY 2019	317,157
Net Pension Liability as of 2019	\$29,459

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPARTMENT

Wages: \$1,021,307 Proportionate Share: 0.0011554

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$108,465)	\$10,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193,513	\$37,780
Net Difference Between Projected and Actual	0	96,667
Change of Assumptions	0	183,558
Changes in Proportion and Differences Between	12,444	16,020
Total	\$205,957	\$334,025

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,927)
Total	\$363,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,729

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,376)
2021	(77,214)
2022	(62,824)
2023	(28,263)
2024	13,758
Thereafter	41,851
Total	(\$128,068)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,178,254	\$10,648	(\$932,348)

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPARTMENT - 7831100

Net Pension Liability as of 2018	(\$108,465)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,159
- Net Difference Between Projected and Actual Investment	(133,686)
- Change of Assumptions	56,781
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,001
Pension Expense/Income	363,587
Contributions	(178,729)
Total Activity in FY 2019	119,113
Net Pension Liability as of 2019	\$10,648

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$988,433 Proportionate Share: 0.0011182

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$103,445)	\$10,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,282	\$36,564
Net Difference Between Projected and Actual	0	93,555
Change of Assumptions	0	177,648
Changes in Proportion and Differences Between	16,093	4,279
Total	\$203,375	\$312,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$353,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,227
Total	\$355,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,975

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,790)
2021	(70,637)
2022	(56,710)
2023	(24,379)
2024	13,779
Thereafter	40,066
Total	(\$108,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,140,318	\$10,305	(\$902,329)

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

Net Pension Liability as of 2018	(\$103,445)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,112
- Net Difference Between Projected and Actual Investment	(128,861)
- Change of Assumptions	51,568
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	933
Pension Expense/Income	355,973
Contributions	(172,975)
Total Activity in FY 2019	113,750
Net Pension Liability as of 2019	\$10,305

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$424,900 Proportionate Share: 0.0004807

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$46,373)	\$4,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,510	\$15,718
Net Difference Between Projected and Actual	0	40,218
Change of Assumptions	0	76,369
Changes in Proportion and Differences Between	3,198	2,718
Total	\$83,708	\$135,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(250)
Total	\$151,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,357

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,844)
2021	(31,572)
2022	(25,585)
2023	(11,367)
2024	5,678
Thereafter	17,375
Total	(\$51,315)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$490,208	\$4,430	(\$387,900)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

Net Pension Liability as of 2018	(\$46,373)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	416
- Net Difference Between Projected and Actual Investment	(56,045)
- Change of Assumptions	26,386
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,582
Pension Expense/Income	151,821
Contributions	(74,357)
Total Activity in FY 2019	50,803
Net Pension Liability as of 2019	\$4,430

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$370,799 Proportionate Share: 0.0004195

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$40,386)	\$3,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,260	\$13,717
Net Difference Between Projected and Actual	0	35,098
Change of Assumptions	0	66,646
Changes in Proportion and Differences Between	3,992	672
Total	\$74,252	\$116,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	475
Total	\$133,185

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,888

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,408)
2021	(26,860)
2022	(21,635)
2023	(9,456)
2024	5,197
Thereafter	15,281
Total	(\$41,881)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$427,798	\$3,866	(\$338,515)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

Net Pension Liability as of 2018	(\$40,386)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	478
- Net Difference Between Projected and Actual Investment	(48,882)
- Change of Assumptions	22,843
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,516
Pension Expense/Income	133,185
Contributions	(64,888)
Total Activity in FY 2019	44,252
Net Pension Liability as of 2019	\$3,866

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$1,424,468 Proportionate Share: 0.0016115

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$138,926)	\$14,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$269,903	\$52,694
Net Difference Between Projected and Actual	0	134,827
Change of Assumptions	0	256,019
Changes in Proportion and Differences Between	21,268	10,581
Total	\$291,171	\$454,121

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$509,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,247
Total	\$513,050

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,282

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$15,511)
2021	(101,760)
2022	(81,689)
2023	(37,705)
2024	17,917
Thereafter	55,798
Total	(\$162,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,643,376	\$14,852	(\$1,300,397)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

Net Pension Liability as of 2018	(\$138,926)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,348
- Net Difference Between Projected and Actual Investment	(182,242)
- Change of Assumptions	51,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,913)
Pension Expense/Income	513,050
Contributions	(249,282)
Total Activity in FY 2019	153,778
Net Pension Liability as of 2019	\$14,852

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$398,572 Proportionate Share: 0.0004509

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$4,155

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,519	\$14,744
Net Difference Between Projected and Actual	0	37,725
Change of Assumptions	0	71,634
Changes in Proportion and Differences Between	0	48,646
Total	\$75,519	\$172,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,384)
Total	\$136,260

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,875

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,633)
2021	(35,765)
2022	(30,149)
2023	(17,147)
2024	(1,360)
Thereafter	(1,176)
Total	(\$97,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$459,819	\$4,155	(\$363,853)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,775
- Net Difference Between Projected and Actual Investment	(37,725)
- Change of Assumptions	(71,634)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,646)
Pension Expense/Income	136,260
Contributions	(34,875)
Total Activity in FY 2019	4,155
Net Pension Liability as of 2019	\$4,155

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$434,796 Proportionate Share: 0.0004919

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$47,032)	\$4,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,386	\$16,084
Net Difference Between Projected and Actual	0	41,155
Change of Assumptions	0	78,148
Changes in Proportion and Differences Between	2,463	2,531
Total	\$84,849	\$137,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,614
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(246)
Total	\$155,368

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,089

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,971)
2021	(32,298)
2022	(26,171)
2023	(11,846)
2024	5,602
Thereafter	17,615
Total	(\$53,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$501,630	\$4,533	(\$396,938)

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

Net Pension Liability as of 2018	(\$47,032)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,010
- Net Difference Between Projected and Actual Investment	(57,207)
- Change of Assumptions	26,068
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,415
Pension Expense/Income	155,368
Contributions	(76,089)
Total Activity in FY 2019	51,565
Net Pension Liability as of 2019	\$4,533

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$430,439 Proportionate Share: 0.0004870

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$47,745)	\$4,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,565	\$15,924
Net Difference Between Projected and Actual	0	40,745
Change of Assumptions	0	77,370
Changes in Proportion and Differences Between	3,640	9,408
Total	\$85,205	\$143,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,557)
Total	\$152,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,327

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,225)
2021	(33,290)
2022	(27,224)
2023	(13,181)
2024	5,147
Thereafter	17,531
Total	(\$58,242)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$496,633	\$4,488	(\$392,984)

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

Net Pension Liability as of 2018	(\$47,745)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(639)
- Net Difference Between Projected and Actual Investment	(57,040)
- Change of Assumptions	28,424
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,308
Pension Expense/Income	152,507
Contributions	(75,327)
Total Activity in FY 2019	52,233
Net Pension Liability as of 2019	\$4,488

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7836200
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$9,616,044 Proportionate Share: 0.0108786

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$986,346)	\$100,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,822,005	\$355,716
Net Difference Between Projected and Actual	0	910,163
Change of Assumptions	0	1,728,280
Changes in Proportion and Differences Between	38,234	40,799
Total	\$1,860,239	\$3,034,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,441,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,913)
Total	\$3,437,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,682,795

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$130,544)
2021	(712,779)
2022	(577,285)
2023	(258,959)
2024	124,346
Thereafter	380,502
Total	(\$1,174,719)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,093,784	\$100,257	(\$8,778,467)

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

Net Pension Liability as of 2018	(\$986,346)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,015
- Net Difference Between Projected and Actual Investment	(1,246,802)
- Change of Assumptions	457,291
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,328
Pension Expense/Income	3,437,566
Contributions	(1,682,795)
Total Activity in FY 2019	1,086,603
Net Pension Liability as of 2019	\$100,257

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7837200
 Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$342,653 Proportionate Share: 0.0003876

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$32,589)	\$3,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,917	\$12,674
Net Difference Between Projected and Actual	0	32,429
Change of Assumptions	0	61,578
Changes in Proportion and Differences Between	562	13,138
Total	\$65,479	\$119,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,499)
Total	\$119,119

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,965

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$8,011)
2021	(28,756)
2022	(23,928)
2023	(10,694)
2024	3,877
Thereafter	13,172
Total	(\$54,340)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$395,267	\$3,572	(\$312,773)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

Net Pension Liability as of 2018	(\$32,589)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,003
- Net Difference Between Projected and Actual Investment	(43,551)
- Change of Assumptions	10,633
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,922
Pension Expense/Income	119,119
Contributions	(59,965)
Total Activity in FY 2019	36,161
Net Pension Liability as of 2019	\$3,572

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7839100
 Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	268	3,134
Total	\$268	\$3,134

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(680)
Total	(680)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$680)
2021	(680)
2022	(680)
2023	(593)
2024	(191)
Thereafter	(42)
Total	(\$2,866)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO-POLICE DEPARTMENT - 7839100

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	680
Pension Expense/Income	(680)
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$322,068 Proportionate Share: 0.0003644

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$27,446)	\$3,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,032	\$11,915
Net Difference Between Projected and Actual	0	30,488
Change of Assumptions	0	57,892
Changes in Proportion and Differences Between	1,815	4,439
Total	\$62,847	\$104,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(333)
Total	\$114,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,362

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$4,574)
2021	(24,077)
2022	(19,538)
2023	(9,257)
2024	3,585
Thereafter	11,974
Total	(\$41,887)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$371,608	\$3,358	(\$294,052)

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

Net Pension Liability as of 2018	(\$27,446)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,016
- Net Difference Between Projected and Actual Investment	(39,855)
- Change of Assumptions	2,923
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,864)
Pension Expense/Income	114,946
Contributions	(56,362)
Total Activity in FY 2019	30,804
Net Pension Liability as of 2019	\$3,358

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7841200

Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$530,219 Proportionate Share: 0.0005998

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$54,030)	\$5,528

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,458	\$19,613
Net Difference Between Projected and Actual	0	50,183
Change of Assumptions	0	95,290
Changes in Proportion and Differences Between	2,033	4,121
Total	\$102,491	\$169,207

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(704)
Total	\$189,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,789

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$7,687)
2021	(39,789)
2022	(32,318)
2023	(14,698)
2024	6,791
Thereafter	20,985
Total	(\$66,716)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$611,664	\$5,528	(\$484,008)

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

Net Pension Liability as of 2018	(\$54,030)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,838
- Net Difference Between Projected and Actual Investment	(68,623)
- Change of Assumptions	24,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,655
Pension Expense/Income	189,045
Contributions	(92,789)
Total Activity in FY 2019	59,558
Net Pension Liability as of 2019	\$5,528

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7843200
 Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$792,624 Proportionate Share: 0.0008967

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$78,593)	\$8,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,184	\$29,321
Net Difference Between Projected and Actual	0	75,023
Change of Assumptions	0	142,458
Changes in Proportion and Differences Between	13,119	9,318
Total	\$163,303	\$256,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,424
Total	\$285,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,710

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,013)
2021	(57,005)
2022	(45,837)
2023	(21,495)
2024	9,807
Thereafter	30,726
Total	(\$92,817)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$914,437	\$8,264	(\$723,590)

1977 Fund Net Pension Liability - Unaudited
PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

Net Pension Liability as of 2018	(\$78,593)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,759
- Net Difference Between Projected and Actual Investment	(101,847)
- Change of Assumptions	31,690
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,133)
Pension Expense/Income	285,098
Contributions	(138,710)
Total Activity in FY 2019	86,857
Net Pension Liability as of 2019	\$8,264

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7844200
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$655,289 Proportionate Share: 0.0007413

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$64,808)	\$6,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,157	\$24,240
Net Difference Between Projected and Actual	0	62,021
Change of Assumptions	0	117,770
Changes in Proportion and Differences Between	9,632	10,120
Total	\$133,789	\$214,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(421)
Total	\$234,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,675

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,049)
2021	(48,724)
2022	(39,491)
2023	(17,540)
2024	8,939
Thereafter	25,503
Total	(\$80,362)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$755,963	\$6,832	(\$598,191)

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

Net Pension Liability as of 2018	(\$64,808)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,948
- Net Difference Between Projected and Actual Investment	(84,140)
- Change of Assumptions	25,834
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	581
Pension Expense/Income	234,092
Contributions	(114,675)
Total Activity in FY 2019	71,640
Net Pension Liability as of 2019	\$6,832

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$858,059 Proportionate Share: 0.0009707

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$80,026)	\$8,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,578	\$31,741
Net Difference Between Projected and Actual	0	81,214
Change of Assumptions	0	154,215
Changes in Proportion and Differences Between	7,068	6,985
Total	\$169,646	\$274,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	397
Total	\$307,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,160

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,904)
2021	(62,857)
2022	(50,767)
2023	(23,576)
2024	10,510
Thereafter	33,085
Total	(\$104,509)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$989,901	\$8,946	(\$783,305)

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

Net Pension Liability as of 2018	(\$80,026)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,743
- Net Difference Between Projected and Actual Investment	(108,527)
- Change of Assumptions	23,108
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,673)
Pension Expense/Income	307,481
Contributions	(150,160)
Total Activity in FY 2019	88,972
Net Pension Liability as of 2019	\$8,946

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$873,734 Proportionate Share: 0.0009885

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$97,915)	\$9,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,559	\$32,323
Net Difference Between Projected and Actual	0	82,703
Change of Assumptions	0	157,043
Changes in Proportion and Differences Between	26,972	5,628
Total	\$192,531	\$277,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,558
Total	\$318,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,903

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,948)
2021	(58,854)
2022	(46,542)
2023	(21,818)
2024	11,997
Thereafter	35,999
Total	(\$85,166)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,008,053	\$9,110	(\$797,668)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

Net Pension Liability as of 2018	(\$97,915)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,694)
- Net Difference Between Projected and Actual Investment	(116,121)
- Change of Assumptions	59,921
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	549
Pension Expense/Income	318,273
Contributions	(152,903)
Total Activity in FY 2019	107,025
Net Pension Liability as of 2019	\$9,110

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$538,672 Proportionate Share: 0.0006094

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$64,237)	\$5,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,066	\$19,927
Net Difference Between Projected and Actual	0	50,986
Change of Assumptions	0	96,815
Changes in Proportion and Differences Between	30,714	2,531
Total	\$132,780	\$170,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,786
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,793
Total	\$200,579

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,269

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$699
2021	(31,916)
2022	(24,326)
2023	(12,024)
2024	7,231
Thereafter	22,857
Total	(\$37,479)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$621,454	\$5,616	(\$491,754)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

Net Pension Liability as of 2018	(\$64,237)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,037)
- Net Difference Between Projected and Actual Investment	(72,910)
- Change of Assumptions	45,522
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,032)
Pension Expense/Income	200,579
Contributions	(94,269)
Total Activity in FY 2019	69,853
Net Pension Liability as of 2019	\$5,616

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7847200
 Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$474,007 Proportionate Share: 0.0005362

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$47,120)	\$4,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$89,806	\$17,533
Net Difference Between Projected and Actual	0	44,861
Change of Assumptions	0	85,186
Changes in Proportion and Differences Between	2,908	1,062
Total	\$92,714	\$148,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,629
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	331
Total	\$169,960

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,952

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,910)
2021	(34,608)
2022	(27,930)
2023	(12,611)
2024	6,200
Thereafter	18,931
Total	(\$55,928)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$546,806	\$4,942	(\$432,686)

1977 Fund Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

Net Pension Liability as of 2018	(\$47,120)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,859
- Net Difference Between Projected and Actual Investment	(60,943)
- Change of Assumptions	19,225
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87)
Pension Expense/Income	169,960
Contributions	(82,952)
Total Activity in FY 2019	52,062
Net Pension Liability as of 2019	\$4,942

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$1,097,444 Proportionate Share: 0.0012415

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$98,126)	\$11,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,933	\$40,595
Net Difference Between Projected and Actual	0	103,871
Change of Assumptions	0	197,237
Changes in Proportion and Differences Between	21,876	15,666
Total	\$229,809	\$357,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$392,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,402
Total	\$394,154

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,031

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$13,049)
2021	(79,496)
2022	(64,033)
2023	(27,241)
2024	15,106
Thereafter	41,153
Total	(\$127,560)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,266,057	\$11,442	(\$1,001,826)

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

Net Pension Liability as of 2018	(\$98,126)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,116
- Net Difference Between Projected and Actual Investment	(137,361)
- Change of Assumptions	20,194
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,504)
Pension Expense/Income	394,154
Contributions	(185,031)
Total Activity in FY 2019	109,568
Net Pension Liability as of 2019	\$11,442

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$7,744,327 Proportionate Share: 0.0087612

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$763,974)	\$80,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,467,372	\$286,480
Net Difference Between Projected and Actual	0	733,009
Change of Assumptions	0	1,391,889
Changes in Proportion and Differences Between	106,339	3,262
Total	\$1,573,711	\$2,414,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,771,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,336
Total	\$2,798,969

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,355,271

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$74,645)
2021	(543,554)
2022	(434,433)
2023	(196,596)
2024	102,753
Thereafter	305,546
Total	(\$840,929)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,934,500	\$80,743	(\$7,069,835)

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

Net Pension Liability as of 2018	(\$763,974)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,321
- Net Difference Between Projected and Actual Investment	(993,753)
- Change of Assumptions	300,946
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,495)
Pension Expense/Income	2,798,969
Contributions	(1,355,271)
Total Activity in FY 2019	844,717
Net Pension Liability as of 2019	\$80,743

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$9,367,962 Proportionate Share: 0.0105980

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$900,289)	\$97,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,775,009	\$346,541
Net Difference Between Projected and Actual	0	886,686
Change of Assumptions	0	1,683,701
Changes in Proportion and Differences Between	123,525	14,256
Total	\$1,898,534	\$2,931,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,352,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,920
Total	\$3,381,630

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,639,410

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$94,444)
2021	(661,660)
2022	(529,662)
2023	(234,310)
2024	123,731
Thereafter	363,695
Total	(\$1,032,650)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$10,807,633	\$97,671	(\$8,552,037)

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

Net Pension Liability as of 2018	(\$900,289)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,659
- Net Difference Between Projected and Actual Investment	(1,193,954)
- Change of Assumptions	311,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,149)
Pension Expense/Income	3,381,630
Contributions	(1,639,410)
Total Activity in FY 2019	997,960
Net Pension Liability as of 2019	\$97,671

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7851200
 Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$3,252,519 Proportionate Share: 0.0036796

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$307,293)	\$33,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$616,279	\$120,318
Net Difference Between Projected and Actual	0	307,855
Change of Assumptions	0	584,577
Changes in Proportion and Differences Between	29,727	8,223
Total	\$646,006	\$1,020,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,164,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,299
Total	\$1,170,352

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$571,053

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,529)
2021	(233,465)
2022	(187,636)
2023	(85,257)
2024	41,666
Thereafter	126,254
Total	(\$374,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,752,384	\$33,911	(\$2,969,247)

1977 Fund Net Pension Liability - Unaudited
WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

Net Pension Liability as of 2018	(\$307,293)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,367
- Net Difference Between Projected and Actual Investment	(412,734)
- Change of Assumptions	96,332
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,060)
Pension Expense/Income	1,170,352
Contributions	(571,053)
Total Activity in FY 2019	341,204
Net Pension Liability as of 2019	\$33,911

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$9,588,033 Proportionate Share: 0.0108469

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$984,825)	\$99,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,816,696	\$354,680
Net Difference Between Projected and Actual	0	907,510
Change of Assumptions	0	1,723,244
Changes in Proportion and Differences Between	51,111	34,496
Total	\$1,867,807	\$3,019,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,431,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(473)
Total	\$3,430,977

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,677,897

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$126,733)
2021	(707,271)
2022	(572,173)
2023	(254,002)
2024	125,596
Thereafter	382,460
Total	(\$1,152,123)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,061,456	\$99,965	(\$8,752,886)

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

Net Pension Liability as of 2018	(\$984,825)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,854
- Net Difference Between Projected and Actual Investment	(1,243,630)
- Change of Assumptions	458,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,529
Pension Expense/Income	3,430,977
Contributions	(1,677,897)
Total Activity in FY 2019	1,084,790
Net Pension Liability as of 2019	\$99,965

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$249,250 Proportionate Share: 0.0002820

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$25,441)	\$2,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,231	\$9,221
Net Difference Between Projected and Actual	0	23,594
Change of Assumptions	0	44,801
Changes in Proportion and Differences Between	2,156	2,062
Total	\$49,387	\$79,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25)
Total	\$89,187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,618

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,307)
2021	(18,399)
2022	(14,887)
2023	(6,694)
2024	3,136
Thereafter	9,860
Total	(\$30,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$287,578	\$2,599	(\$227,559)

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

Net Pension Liability as of 2018	(\$25,441)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,691
- Net Difference Between Projected and Actual Investment	(32,277)
- Change of Assumptions	11,573
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	484
Pension Expense/Income	89,187
Contributions	(43,618)
Total Activity in FY 2019	28,040
Net Pension Liability as of 2019	\$2,599

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$146,151 Proportionate Share: 0.0001653

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$14,848)	\$1,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,685	\$5,405
Net Difference Between Projected and Actual	0	13,830
Change of Assumptions	0	26,261
Changes in Proportion and Differences Between	1,605	2,643
Total	\$29,290	\$48,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(193)
Total	\$52,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,576

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,117)
2021	(10,964)
2022	(8,905)
2023	(4,281)
2024	1,567
Thereafter	5,851
Total	(\$18,849)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$168,570	\$1,523	(\$133,389)

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

Net Pension Liability as of 2018	(\$14,848)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,668
- Net Difference Between Projected and Actual Investment	(18,898)
- Change of Assumptions	6,640
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	437
Pension Expense/Income	52,100
Contributions	(25,576)
Total Activity in FY 2019	16,371
Net Pension Liability as of 2019	\$1,523

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$1,881,643 Proportionate Share: 0.0021287

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$158,390)	\$19,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$356,526	\$69,606
Net Difference Between Projected and Actual	0	178,099
Change of Assumptions	0	338,186
Changes in Proportion and Differences Between	22,501	14,278
Total	\$379,027	\$600,169

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$673,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,493
Total	\$676,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$329,283

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$21,285)
2021	(135,216)
2022	(108,703)
2023	(49,214)
2024	23,844
Thereafter	69,432
Total	(\$221,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,170,807	\$19,618	(\$1,717,751)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

Net Pension Liability as of 2018	(\$158,390)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,039
- Net Difference Between Projected and Actual Investment	(232,157)
- Change of Assumptions	12,778
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,283)
Pension Expense/Income	676,914
Contributions	(329,283)
Total Activity in FY 2019	178,008
Net Pension Liability as of 2019	\$19,618

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$4,037,294 Proportionate Share: 0.0045674

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$417,121)	\$42,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$764,972	\$149,348
Net Difference Between Projected and Actual	0	382,133
Change of Assumptions	0	725,622
Changes in Proportion and Differences Between	17,912	25,828
Total	\$782,884	\$1,282,931

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,444,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,555)
Total	\$1,442,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,242

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$55,720)
2021	(300,173)
2022	(243,286)
2023	(111,310)
2024	50,941
Thereafter	159,501
Total	(\$500,047)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,657,745	\$42,093	(\$3,685,655)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

Net Pension Liability as of 2018	(\$417,121)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,565
- Net Difference Between Projected and Actual Investment	(524,496)
- Change of Assumptions	198,646
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,385
Pension Expense/Income	1,442,356
Contributions	(706,242)
Total Activity in FY 2019	459,214
Net Pension Liability as of 2019	\$42,093

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7856200
 Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$2,304,051 Proportionate Share: 0.0026066

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$207,558)	\$24,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$436,567	\$85,232
Net Difference Between Projected and Actual	0	218,082
Change of Assumptions	0	414,110
Changes in Proportion and Differences Between	11,234	11,989
Total	\$447,801	\$729,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$824,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	618
Total	\$825,224

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$403,210

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$29,721)
2021	(169,229)
2022	(136,764)
2023	(61,834)
2024	29,172
Thereafter	86,764
Total	(\$281,612)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,658,160	\$24,022	(\$2,103,391)

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

Net Pension Liability as of 2018	(\$207,558)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,197
- Net Difference Between Projected and Actual Investment	(288,921)
- Change of Assumptions	45,803
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,513)
Pension Expense/Income	825,224
Contributions	(403,210)
Total Activity in FY 2019	231,580
Net Pension Liability as of 2019	\$24,022

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$565,750 Proportionate Share: 0.0006400

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$51,410)	\$5,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,191	\$20,927
Net Difference Between Projected and Actual	0	53,546
Change of Assumptions	0	101,677
Changes in Proportion and Differences Between	14,603	4,267
Total	\$121,794	\$180,417

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,466
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,551
Total	\$206,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,006

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,898)
2021	(38,151)
2022	(30,180)
2023	(14,586)
2024	6,846
Thereafter	21,346
Total	(\$58,623)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$652,659	\$5,898	(\$516,447)

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

Net Pension Liability as of 2018	(\$51,410)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,894
- Net Difference Between Projected and Actual Investment	(71,092)
- Change of Assumptions	12,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,745)
Pension Expense/Income	206,017
Contributions	(99,006)
Total Activity in FY 2019	57,308
Net Pension Liability as of 2019	\$5,898

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$1,558,074 Proportionate Share: 0.0017627

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$151,981)	\$16,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$295,226	\$57,638
Net Difference Between Projected and Actual	0	147,477
Change of Assumptions	0	280,040
Changes in Proportion and Differences Between	19,767	21,657
Total	\$314,993	\$506,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$557,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(385)
Total	\$557,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,662

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$20,903)
2021	(115,245)
2022	(93,290)
2023	(42,349)
2024	19,563
Thereafter	60,405
Total	(\$191,819)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,797,567	\$16,245	(\$1,422,408)

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

Net Pension Liability as of 2018	(\$151,981)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,604
- Net Difference Between Projected and Actual Investment	(199,348)
- Change of Assumptions	56,723
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(342)
Pension Expense/Income	557,251
Contributions	(272,662)
Total Activity in FY 2019	168,226
Net Pension Liability as of 2019	\$16,245

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$407,076 Proportionate Share: 0.0004605

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$32,211)	\$4,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,127	\$15,058
Net Difference Between Projected and Actual	0	38,528
Change of Assumptions	0	73,160
Changes in Proportion and Differences Between	24,802	18,409
Total	\$101,929	\$145,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,805
Total	\$147,486

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,101

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$3,556)
2021	(28,203)
2022	(22,467)
2023	(9,188)
2024	5,677
Thereafter	14,511
Total	(\$43,226)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$469,609	\$4,244	(\$371,600)

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

Net Pension Liability as of 2018	(\$32,211)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,353
- Net Difference Between Projected and Actual Investment	(49,521)
- Change of Assumptions	(1,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,975)
Pension Expense/Income	147,486
Contributions	(69,101)
Total Activity in FY 2019	36,455
Net Pension Liability as of 2019	\$4,244

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$592,506 Proportionate Share: 0.0006703

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$58,857)	\$6,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,265	\$21,918
Net Difference Between Projected and Actual	0	56,081
Change of Assumptions	0	106,490
Changes in Proportion and Differences Between	1,132	9,255
Total	\$113,397	\$193,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,132)
Total	\$209,919

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$103,689

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$9,934)
2021	(45,810)
2022	(37,461)
2023	(17,354)
2024	7,046
Thereafter	23,166
Total	(\$80,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$683,559	\$6,177	(\$540,897)

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

Net Pension Liability as of 2018	(\$58,857)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,641
- Net Difference Between Projected and Actual Investment	(76,169)
- Change of Assumptions	23,926
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,406
Pension Expense/Income	209,919
Contributions	(103,689)
Total Activity in FY 2019	65,034
Net Pension Liability as of 2019	\$6,177

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$4,089,495 Proportionate Share: 0.0046264

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$412,919)	\$42,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$774,854	\$151,277
Net Difference Between Projected and Actual	0	387,070
Change of Assumptions	0	734,995
Changes in Proportion and Differences Between	10,423	36,828
Total	\$785,277	\$1,310,170

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,463,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,847)
Total	\$1,456,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$715,673

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$60,700)
2021	(308,310)
2022	(250,688)
2023	(115,887)
2024	49,665
Thereafter	161,027
Total	(\$524,893)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,717,912	\$42,637	(\$3,733,265)

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

Net Pension Liability as of 2018	(\$412,919)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,351
- Net Difference Between Projected and Actual Investment	(527,999)
- Change of Assumptions	179,961
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,187
Pension Expense/Income	1,456,729
Contributions	(715,673)
Total Activity in FY 2019	455,556
Net Pension Liability as of 2019	\$42,637

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$82,838 Proportionate Share: 0.0000937

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$11,727)	\$864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,693	\$3,064
Net Difference Between Projected and Actual	0	7,839
Change of Assumptions	0	14,886
Changes in Proportion and Differences Between	13,094	2,547
Total	\$28,787	\$28,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,833
Total	\$32,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,497

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,741
2021	(3,274)
2022	(2,107)
2023	(1,172)
2024	1,597
Thereafter	3,666
Total	\$451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$95,553	\$864	(\$75,611)

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

Net Pension Liability as of 2018	(\$11,727)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,651)
- Net Difference Between Projected and Actual Investment	(11,842)
- Change of Assumptions	11,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(994)
Pension Expense/Income	32,475
Contributions	(14,497)
Total Activity in FY 2019	12,591
Net Pension Liability as of 2019	\$864

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$1,626,569 Proportionate Share: 0.0018401

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$155,497)	\$16,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,190	\$60,169
Net Difference Between Projected and Actual	0	153,953
Change of Assumptions	0	292,336
Changes in Proportion and Differences Between	22,747	10,635
Total	\$330,937	\$517,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$582,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,599
Total	\$585,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$284,651

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,818)
2021	(116,302)
2022	(93,384)
2023	(42,541)
2024	21,519
Thereafter	62,370
Total	(\$186,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,876,498	\$16,958	(\$1,484,865)

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

Net Pension Liability as of 2018	(\$155,497)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,155
- Net Difference Between Projected and Actual Investment	(207,024)
- Change of Assumptions	52,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,964)
Pension Expense/Income	585,720
Contributions	(284,651)
Total Activity in FY 2019	172,455
Net Pension Liability as of 2019	\$16,958

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$42,112 Proportionate Share: 0.0000476

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$4,976)	\$439

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,972	\$1,556
Net Difference Between Projected and Actual	0	3,982
Change of Assumptions	0	7,562
Changes in Proportion and Differences Between	810	202
Total	\$8,782	\$13,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,058
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	91
Total	\$15,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,370

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$464)
2021	(3,012)
2022	(2,419)
2023	(1,046)
2024	620
Thereafter	1,801
Total	(\$4,520)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$48,542	\$439	(\$38,411)

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

Net Pension Liability as of 2018	(\$4,976)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(492)
- Net Difference Between Projected and Actual Investment	(5,680)
- Change of Assumptions	3,463
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	345
Pension Expense/Income	15,149
Contributions	(7,370)
Total Activity in FY 2019	5,415
Net Pension Liability as of 2019	\$439

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$1,482,157 Proportionate Share: 0.0016768

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$123,542)	\$15,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,839	\$54,829
Net Difference Between Projected and Actual	0	140,290
Change of Assumptions	0	266,393
Changes in Proportion and Differences Between	18,453	13,966
Total	\$299,292	\$475,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$530,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,143
Total	\$532,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,378

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$17,376)
2021	(107,120)
2022	(86,236)
2023	(38,807)
2024	18,929
Thereafter	54,424
Total	(\$176,186)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,709,968	\$15,453	(\$1,353,091)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

Net Pension Liability as of 2018	(\$123,542)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,506
- Net Difference Between Projected and Actual Investment	(182,455)
- Change of Assumptions	7,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,636)
Pension Expense/Income	532,604
Contributions	(259,378)
Total Activity in FY 2019	138,995
Net Pension Liability as of 2019	\$15,453

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$4,743,180 Proportionate Share: 0.0053660

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$482,966)	\$49,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$898,726	\$175,461
Net Difference Between Projected and Actual	0	448,949
Change of Assumptions	0	852,495
Changes in Proportion and Differences Between	86,420	13,417
Total	\$985,146	\$1,490,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,697,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,760
Total	\$1,715,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$830,055

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$44,701)
2021	(331,895)
2022	(265,062)
2023	(116,462)
2024	64,911
Thereafter	188,033
Total	(\$505,176)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,472,142	\$49,453	(\$4,330,084)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

Net Pension Liability as of 2018	(\$482,966)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,797
- Net Difference Between Projected and Actual Investment	(613,785)
- Change of Assumptions	217,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,524)
Pension Expense/Income	1,715,311
Contributions	(830,055)
Total Activity in FY 2019	532,419
Net Pension Liability as of 2019	\$49,453

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$735,596 Proportionate Share: 0.0008322

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$65,916)	\$7,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,381	\$27,212
Net Difference Between Projected and Actual	0	69,626
Change of Assumptions	0	132,211
Changes in Proportion and Differences Between	21,985	3,843
Total	\$161,366	\$232,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,558
Total	\$267,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,730

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,130)
2021	(49,670)
2022	(39,305)
2023	(15,662)
2024	10,499
Thereafter	27,742
Total	(\$71,526)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$848,661	\$7,670	(\$671,542)

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

Net Pension Liability as of 2018	(\$65,916)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,663
- Net Difference Between Projected and Actual Investment	(92,123)
- Change of Assumptions	13,847
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,898)
Pension Expense/Income	267,827
Contributions	(128,730)
Total Activity in FY 2019	73,586
Net Pension Liability as of 2019	\$7,670

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$1,170,686 Proportionate Share: 0.0013244

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$103,243)	\$12,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$221,818	\$43,306
Net Difference Between Projected and Actual	0	110,806
Change of Assumptions	0	210,407
Changes in Proportion and Differences Between	22,231	6,434
Total	\$244,049	\$370,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$418,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,161
Total	\$423,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,871

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,255)
2021	(82,139)
2022	(65,643)
2023	(28,715)
2024	16,576
Thereafter	44,272
Total	(\$126,904)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,350,597	\$12,206	(\$1,068,722)

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

Net Pension Liability as of 2018	(\$103,243)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,187
- Net Difference Between Projected and Actual Investment	(146,043)
- Change of Assumptions	18,361
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,324)
Pension Expense/Income	423,139
Contributions	(204,871)
Total Activity in FY 2019	115,449
Net Pension Liability as of 2019	\$12,206

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$140,849 Proportionate Share: 0.0001593

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$16,184)	\$1,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,680	\$5,209
Net Difference Between Projected and Actual	0	13,328
Change of Assumptions	0	25,308
Changes in Proportion and Differences Between	2,296	2,505
Total	\$28,976	\$46,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(167)
Total	\$50,228

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,649

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,021)
2021	(10,547)
2022	(8,563)
2023	(4,021)
2024	1,901
Thereafter	5,877
Total	(\$17,374)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$162,451	\$1,468	(\$128,547)

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

Net Pension Liability as of 2018	(\$16,184)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(996)
- Net Difference Between Projected and Actual Investment	(18,852)
- Change of Assumptions	10,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,367
Pension Expense/Income	50,228
Contributions	(24,649)
Total Activity in FY 2019	17,652
Net Pension Liability as of 2019	\$1,468

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$992,173 Proportionate Share: 0.0011224

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$86,003)	\$10,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,985	\$36,701
Net Difference Between Projected and Actual	0	93,906
Change of Assumptions	0	178,315
Changes in Proportion and Differences Between	19,310	19,382
Total	\$207,295	\$328,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$355,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,686
Total	\$356,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,516

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,379)
2021	(71,451)
2022	(57,472)
2023	(27,567)
2024	11,584
Thereafter	35,276
Total	(\$121,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,144,602	\$10,344	(\$905,719)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

Net Pension Liability as of 2018	(\$86,003)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,891
- Net Difference Between Projected and Actual Investment	(123,259)
- Change of Assumptions	12,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,784)
Pension Expense/Income	356,761
Contributions	(168,516)
Total Activity in FY 2019	96,347
Net Pension Liability as of 2019	\$10,344

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$1,896,793 Proportionate Share: 0.0021458

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$120,851)	\$19,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359,390	\$70,165
Net Difference Between Projected and Actual	0	179,529
Change of Assumptions	0	340,903
Changes in Proportion and Differences Between	36,745	42,320
Total	\$396,135	\$632,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$678,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,938
Total	\$680,768

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,269

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$23,040)
2021	(137,886)
2022	(111,160)
2023	(50,764)
2024	23,816
Thereafter	62,252
Total	(\$236,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,188,245	\$19,776	(\$1,731,549)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

Net Pension Liability as of 2018	(\$120,851)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,455
- Net Difference Between Projected and Actual Investment	(220,776)
- Change of Assumptions	(73,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,434)
Pension Expense/Income	680,768
Contributions	(325,269)
Total Activity in FY 2019	140,627
Net Pension Liability as of 2019	\$19,776

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$156,787 Proportionate Share: 0.0001774

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$9,890)	\$1,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,712	\$5,801
Net Difference Between Projected and Actual	0	14,842
Change of Assumptions	0	28,183
Changes in Proportion and Differences Between	1,604	3,528
Total	\$31,316	\$52,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(239)
Total	\$55,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,438

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$2,302)
2021	(11,797)
2022	(9,587)
2023	(4,321)
2024	1,721
Thereafter	5,248
Total	(\$21,038)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$180,909	\$1,635	(\$143,153)

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

Net Pension Liability as of 2018	(\$9,890)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,182
- Net Difference Between Projected and Actual Investment	(18,217)
- Change of Assumptions	(6,268)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,616)
Pension Expense/Income	55,882
Contributions	(27,438)
Total Activity in FY 2019	11,525
Net Pension Liability as of 2019	\$1,635

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$406,399 Proportionate Share: 0.0004598

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$38,918)	\$4,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,010	\$15,035
Net Difference Between Projected and Actual	0	38,469
Change of Assumptions	0	73,048
Changes in Proportion and Differences Between	4,070	4,236
Total	\$81,080	\$130,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,459
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(221)
Total	\$145,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,119

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,572)
2021	(30,181)
2022	(24,454)
2023	(10,647)
2024	5,564
Thereafter	15,582
Total	(\$49,708)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$468,895	\$4,238	(\$371,035)

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

Net Pension Liability as of 2018	(\$38,918)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,948
- Net Difference Between Projected and Actual Investment	(51,752)
- Change of Assumptions	13,188
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(347)
Pension Expense/Income	145,238
Contributions	(71,119)
Total Activity in FY 2019	43,156
Net Pension Liability as of 2019	\$4,238

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$377,117 Proportionate Share: 0.0004266

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$33,819)	\$3,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,449	\$13,949
Net Difference Between Projected and Actual	0	35,692
Change of Assumptions	0	67,774
Changes in Proportion and Differences Between	31,431	4,403
Total	\$102,880	\$121,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,517
Total	\$141,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,517

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,551
2021	(21,281)
2022	(15,967)
2023	(3,666)
2024	6,631
Thereafter	13,794
Total	(\$18,938)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$435,038	\$3,932	(\$344,244)

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

Net Pension Liability as of 2018	(\$33,819)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,551
- Net Difference Between Projected and Actual Investment	(47,235)
- Change of Assumptions	7,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,685)
Pension Expense/Income	141,473
Contributions	(63,517)
Total Activity in FY 2019	37,751
Net Pension Liability as of 2019	\$3,932

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$490,375 Proportionate Share: 0.0005548

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$45,292)	\$5,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,921	\$18,141
Net Difference Between Projected and Actual	0	46,418
Change of Assumptions	0	88,141
Changes in Proportion and Differences Between	35,397	1,621
Total	\$128,318	\$154,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,905
Total	\$183,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,815

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,447
2021	(28,246)
2022	(21,336)
2023	(5,338)
2024	8,709
Thereafter	18,761
Total	(\$26,003)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$565,774	\$5,113	(\$447,695)

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

Net Pension Liability as of 2018	(\$45,292)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,904
- Net Difference Between Projected and Actual Investment	(61,876)
- Change of Assumptions	12,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,444)
Pension Expense/Income	183,418
Contributions	(85,815)
Total Activity in FY 2019	50,405
Net Pension Liability as of 2019	\$5,113

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7872200

Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$306,945 Proportionate Share: 0.0003472

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$34,778)	\$3,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,151	\$11,353
Net Difference Between Projected and Actual	0	29,049
Change of Assumptions	0	55,160
Changes in Proportion and Differences Between	35,919	12,679
Total	\$94,070	\$108,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,179
Total	\$115,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,715

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$1,136
2021	(17,447)
2022	(13,123)
2023	(3,111)
2024	5,667
Thereafter	12,707
Total	(\$14,171)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$354,068	\$3,200	(\$280,172)

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

Net Pension Liability as of 2018	(\$34,778)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,482)
- Net Difference Between Projected and Actual Investment	(40,919)
- Change of Assumptions	21,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,824)
Pension Expense/Income	115,017
Contributions	(53,715)
Total Activity in FY 2019	37,978
Net Pension Liability as of 2019	\$3,200

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$440,098 Proportionate Share: 0.0004979

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$34,364)	\$4,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,391	\$16,281
Net Difference Between Projected and Actual	0	41,657
Change of Assumptions	0	79,101
Changes in Proportion and Differences Between	7,640	4,572
Total	\$91,031	\$141,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	685
Total	\$158,197

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,016

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,110)
2021	(31,758)
2022	(25,556)
2023	(11,199)
2024	6,233
Thereafter	16,810
Total	(\$50,580)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$507,749	\$4,589	(\$401,780)

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

Net Pension Liability as of 2018	(\$34,364)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,405
- Net Difference Between Projected and Actual Investment	(53,386)
- Change of Assumptions	(2,955)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,292)
Pension Expense/Income	158,197
Contributions	(77,016)
Total Activity in FY 2019	38,953
Net Pension Liability as of 2019	\$4,589

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$268,411 Proportionate Share: 0.0003037

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$27,068)	\$2,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,865	\$9,931
Net Difference Between Projected and Actual	0	25,409
Change of Assumptions	0	48,249
Changes in Proportion and Differences Between	22,299	9,159
Total	\$73,164	\$92,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,076
Specific Liabilities of Individual Employers	(\$19,824)
Net Amortization of Deferred Amounts from Changes in	2,967
Total	\$79,219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,147

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$569)
2021	(16,823)
2022	(13,041)
2023	(4,283)
2024	4,523
Thereafter	10,609
Total	(\$19,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$309,707	\$2,799	(\$245,070)

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

Net Pension Liability as of 2018	(\$27,068)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,358
- Net Difference Between Projected and Actual Investment	(34,647)
- Change of Assumptions	11,729
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,645)
Pension Expense/Income	79,219
Contributions	(27,147)
Total Activity in FY 2019	29,867
Net Pension Liability as of 2019	\$2,799

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$321,327 Proportionate Share: 0.0003635

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$32,343)	\$3,350

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,881	\$11,886
Net Difference Between Projected and Actual	0	30,412
Change of Assumptions	0	57,749
Changes in Proportion and Differences Between	11,908	16,243
Total	\$72,789	\$116,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(877)
Total	\$114,117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,232

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$5,108)
2021	(24,563)
2022	(20,036)
2023	(9,554)
2024	3,173
Thereafter	12,587
Total	(\$43,501)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$370,690	\$3,350	(\$293,326)

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

Net Pension Liability as of 2018	(\$32,343)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,096
- Net Difference Between Projected and Actual Investment	(41,450)
- Change of Assumptions	13,916
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,246
Pension Expense/Income	114,117
Contributions	(56,232)
Total Activity in FY 2019	35,693
Net Pension Liability as of 2019	\$3,350

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$2,654,640 Proportionate Share: 0.0030032

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$278,423)	\$27,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$502,992	\$98,201
Net Difference Between Projected and Actual	0	251,264
Change of Assumptions	0	477,118
Changes in Proportion and Differences Between	62,085	166,445
Total	\$565,077	\$993,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$950,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,237)
Total	\$931,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$464,565

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$53,195)
2021	(213,929)
2022	(176,524)
2023	(89,923)
2024	15,223
Thereafter	90,397
Total	(\$427,951)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,062,605	\$27,677	(\$2,423,427)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

Net Pension Liability as of 2018	(\$278,423)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,275
- Net Difference Between Projected and Actual Investment	(346,290)
- Change of Assumptions	139,820
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,025
Pension Expense/Income	931,835
Contributions	(464,565)
Total Activity in FY 2019	306,100
Net Pension Liability as of 2019	\$27,677

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$37,000 Proportionate Share: 0.0000419

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	(\$3,859)	\$386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,018	\$1,370
Net Difference Between Projected and Actual	0	3,506
Change of Assumptions	0	6,657
Changes in Proportion and Differences Between	91	885
Total	\$7,109	\$12,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(121)
Total	\$13,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,475

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$608)
2021	(2,850)
2022	(2,328)
2023	(1,120)
2024	347
Thereafter	1,250
Total	(\$5,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$42,729	\$386	(\$33,811)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

Net Pension Liability as of 2018	(\$3,859)
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291
- Net Difference Between Projected and Actual Investment	(4,823)
- Change of Assumptions	1,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	223
Pension Expense/Income	13,134
Contributions	(6,475)
Total Activity in FY 2019	4,245
Net Pension Liability as of 2019	\$386

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$1,831,954 Proportionate Share: 0.0020725

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$19,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$347,113	\$67,768
Net Difference Between Projected and Actual	0	173,397
Change of Assumptions	0	329,258
Changes in Proportion and Differences Between	0	92,792
Total	\$347,113	\$663,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$655,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,178)
Total	\$643,464

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,262

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$36,302)
2021	(147,225)
2022	(121,412)
2023	(61,649)
2024	10,913
Thereafter	39,573
Total	(\$316,102)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,113,495	\$19,100	(\$1,672,400)

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279,345
- Net Difference Between Projected and Actual Investment	(173,397)
- Change of Assumptions	(329,258)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,792)
Pension Expense/Income	643,464
Contributions	(308,262)
Total Activity in FY 2019	19,100
Net Pension Liability as of 2019	\$19,100

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$414,000 Proportionate Share: 0.0004684

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$4,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,450	\$15,316
Net Difference Between Projected and Actual	0	39,189
Change of Assumptions	0	74,415
Changes in Proportion and Differences Between	0	43,148
Total	\$78,450	\$172,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,180
Specific Liabilities of Individual Employers	\$288,384
Net Amortization of Deferred Amounts from Changes in	(5,660)
Total	\$430,904

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$332,969

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$11,114)
2021	(36,184)
2022	(30,350)
2023	(16,843)
2024	(443)
Thereafter	1,316
Total	(\$93,618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$477,665	\$4,317	(\$377,975)

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,134
- Net Difference Between Projected and Actual Investment	(39,189)
- Change of Assumptions	(74,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,148)
Pension Expense/Income	430,904
Contributions	(332,969)
Total Activity in FY 2019	4,317
Net Pension Liability as of 2019	\$4,317

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7880100
 Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$351,910 Proportionate Share: 0.0003981

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$3,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,676	\$13,017
Net Difference Between Projected and Actual	0	33,307
Change of Assumptions	0	63,246
Changes in Proportion and Differences Between	0	47,135
Total	\$66,676	\$156,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,187)
Total	\$119,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,055

Amortization of Net Deferred Outflows/(Inflows) of	
2020	(\$10,820)
2021	(32,127)
2022	(27,168)
2023	(15,689)
2024	(1,751)
Thereafter	(2,474)
Total	(\$90,029)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$405,975	\$3,669	(\$321,246)

1977 Fund Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,659
- Net Difference Between Projected and Actual Investment	(33,307)
- Change of Assumptions	(63,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,135)
Pension Expense/Income	119,753
Contributions	(26,055)
Total Activity in FY 2019	3,669
Net Pension Liability as of 2019	\$3,669

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2019

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$0 Proportionate Share: -

	June 30, 2018	June 30, 2019
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	0
Total	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2020	\$0
2021	0
2022	0
2023	0
2024	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

Net Pension Liability as of 2018	\$0
Activity in FY 2019	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/Income	0
Contributions	0
Total Activity in FY 2019	0
Net Pension Liability as of 2019	\$0